Application: 21-06-021
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Exhibit No.: (PG&E-9)
Date: June 30, 2021
Witness(es): Various

PACIFIC GAS AND ELECTRIC COMPANY

2023 GENERAL RATE CASE

EXHIBIT (PG&E-9)

ADMINISTRATIVE AND GENERAL

WORKPAPERS SUPPORTING

PREPARED TESTIMONY CHAPTERS 1-9

PACIFIC GAS AND ELECTRIC COMPANY
2023 GENERAL RATE CASE
Exhibit (PG&E-9), Administrative and General Expenses

WORKPAPERS SUPPORTING
Chapter 1, Introduction

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Descriptions for Corporate Services Organization and Department Workpapers

Overview

The forecast of PG&E's Corporate Services Organizations is described in Exhibit (PG&E-9), Chapters 2-8. Each of these chapters is supported by A&G workpapers, which consist of these sections:

1. Organization Workpapers
2. Department Workpapers
3. Capital and IT Expense Workpapers
4. Project Summaries and Sample IT Project Concept Estimates
5. Companywide A&G Expense
6. Additional Workpapers

1. Organization Workpapers

The Organization Workpapers primarily identify expense at the Organization level. The Organization Workpapers consist of the following schedules, as described below.

a. Schedule 1- GRC Departments

Schedule 1 shows a figure that identifies Departments within the Organization that comprise each Department. Please note, the figure in this Schedule was designed as a guide for the chapter in which it appears. The figure may not represent PG&E's reporting structure.

b. Schedule 2- Historical and Forecast GRC Expense Bar Chart (FERC Accounts 920, 921, and 923)

Schedule 2 is a graphical representation of Organization-level expense. The chart illustrates the trending of expense for 2016-2020 Recorded Adjusted expense and 2021-2023 Forecast expense. Schedule 2 also provides a departmental breakdown of expense in the lower portion of the schedule. This schedule reflects expense in Thousands of Nominal Dollars.

c. Schedule 3- Historical and Forecast GRC Expense (FERC Accounts 920, 921, and 923)

Schedule 3 shows A&G expense by FERC Account (920-A&G Salaries, 921-Materials and Office Supplies, 923-Outside Services – Utility, and 923-Outside Services – Corporation, at the Organization level), and the total year over year change. Schedule 3 also provides a departmental breakdown of expense in the lower portion of the schedule. Schedule 3 shows 2016-2020 Recorded Adjusted expense and 2021-2023 Forecast expense. This schedule reflects expense in Thousands of Nominal Dollars.

Descriptions for Corporate Services Organization and Department Workpapers

d. Schedule 4- Historical and Forecast GRC Expense (FERC Accounts 920, 921, and 923)

Schedule 4 shows A&G expense by FERC Account (920-A&G Salaries, 921-Materials and Office Supplies, 923-Outside Services – Utility, and 923-Outside Services – Corporation, at the Organization level), and the total year over year change. Schedule 4 also provides a departmental breakdown of expense in the lower portion of the schedule. Schedule 4 shows 2016-2020 Recorded Adjusted expense and 2021-2023 Forecast expense. This schedule reflects expense in Thousands of Base Year 2020 Dollars.

e. Schedule 5- Historical Adjustments (FERC Accounts 920, 921, and 923)

Schedule 5 shows historical (2016-2020) expense at the Organization level, in the following views: Recorded GRC Subtotal, Adjustments, and Recorded Adjusted. Schedule 5 also provides a departmental breakdown of expense in the lower portion of the schedule. This schedule reflects expense in Thousands of Nominal Dollars.

f. Schedule 6- Full Time Equivalent (FTE) Forecast

Schedule 6 shows 2020 Year-End FTE, 2020 Vacancies, 2020 Year-End FTE + Vacancies, and 2021-2023 Forecast FTE figures at the department level. The lower portion of the schedule shows Year to Year FTE changes by department for 2020-2023 forecast years. This schedule reflects numbers of people, not expense.

g. Schedule 7- Year over Year Changes to Full Time Equivalent (FTE) Forecast

Schedule 7 shows the year over year change in FTEs from Year-End 2020 to 2023. The schedule also provides a brief explanation of the FTE change from year to year, if applicable.

h. Schedule 8- Summary of Vacancy Savings Calculation

Schedule 8 shows the results of the labor/vacancy savings calculation at the Organization level. These labor components, in FERC Account 920, consist of the following:

- Direct Labor
- Vacancy Savings
- Indirect Labor

Descriptions for Corporate Services Organization and Department Workpapers

The lower portion of the schedule also shows the results of the vacancy savings calculation at the department level. Schedule 8 reflects expense in Thousands of Nominal Dollars.

i. Schedule 9- Calculation of Capitalization Rate

As described in Exhibit (PG&E-9), Chapter 9, Corporate Services witnesses and their business planners were asked to identify work performed by their departments that could be eliminated if there were no new or ongoing construction activities being performed by the Company. The results of the review were then used to calculate an aggregate Labor and Materials Transfer to Construction rate to be applied to all Corporate Services Organizations.

Applying the above referenced methodology, Schedule 9 identifies any allocations of expense to capital projects or construction, at the department level. This schedule reflects expense in Thousands of Nominal Dollars.

2. Department Workpapers

The Department Workpapers primarily identify the expense at the Department level; a subcomponent of the Organization. Department Workpapers consist of the following schedules, as described below.

a. Schedule D1- Historical and Forecast GRC Expense (FERC Accounts 920, 921, and 923)

Schedule D1 shows A&G expense by FERC Account (920-A&G Salaries, 921-Materials and Office Supplies, 923-Outside Services – Utility, and 923-Outside services – Corporation, for the Department), and the total year over year change. Schedule D1 also provides a sub-departmental breakdown of expense in the lower portion of the schedule. Expense is shown for 2016-2020 Recorded Adjusted amounts and 2021-2023 Forecast amounts. This schedule reflects expense in Thousands of Nominal Dollars.

b. Schedule D2- Historical and Forecast GRC Expense (FERC Accounts 920, 921, and 923)

Schedule D2 shows A&G expense by FERC Account (920-A&G Salaries, 921-Materials and Office Supplies, 923-Outside Services – Utility, and 923-Outside services – Corporation, for the Department), and the total year over year change. Schedule D2 also provides a sub-departmental breakdown of expense in the lower portion of the schedule. Expense is shown for 2016-2020 Recorded Adjusted amounts and 2021-2023 Forecast amounts. This schedule reflects expense in Thousands of Base Year 2020 Dollars.

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Descriptions for Corporate Services Organization and Department Workpapers

c. Schedule D3- Historical and Forecast Year over Year Walk

Schedule D3 shows the year to year change in expense for the department, by cost type and by FERC Account, for all historical and forecast years. The cost types shown in this schedule are as follows:

- Labor – Salaries, vacation and wage escalation for FTEs in the department. This expense is shown in FERC Account 920-A&G Salaries.
- Materials – Office supplies and general maintenance expense for the department. This expense is shown in FERC Account 921-Materials and Office Supplies.
- Contracts – Third party contract, consultant fees and outside vendor expense paid for by the department. This expense is shown in FERC Account 923-Outside Services.
- Corporation Charges – Department expense attributed to PG&E Corporation activity. This expense is reduced by 1% to reflect work performed by Non-Utility Affiliates. This expense is shown in FERC Account 923-Outside Services – Corporation.
- Employee-Related – Expense incurred by employees within the department such as meals, travel, lodging and external training. This expense is shown in FERC Account 921-Materials and Office Supplies.
- Other - Other costs are of a general nature, and are attributable to internal PG&E charging and order costs.

Schedule D3 reflects expense in Thousands of Nominal Dollars.

d. Schedule D4- Historical Adjustments

Schedule D4 shows the calculation of the Recorded Adjusted costs appearing on Schedule D1. Line 1 shows the total Recorded costs for each of the historical years (2016-2020), and Lines 2 through 6 show the adjustments made to determine the Recorded Adjusted costs. The two types of adjustments are: (1) Reorganizations, which reflect the movement of employees or contracts from one department to another; and (2) Other Adjustments, which relate to costs excluded from the GRC forecast of the department.

Schedule D4 reflects expense in Thousands of Nominal Dollars.

e. Schedule D5- Explanations of Historical Adjustments

Schedule D5 describes the business purpose of the historical adjustments identified in Schedule D4.

f. Schedule D6- Historical Adjustments by FERC Account

Descriptions for Corporate Services Organization and Department Workpapers

Schedule D6 summarizes the historical adjustments shown in Schedule D4 by FERC Account. This schedule reflects expense in Thousands of Nominal Dollars.

g. Schedule D7- Summary of Vacancy Savings Calculation

Schedule D7 shows the results of the vacancy savings calculation at the Department level. The labor components included in the calculation, consist of Direct Labor, Vacancy Savings, and Indirect Labor.

- Direct Labor (Line 1) – Amounts in this line represent salaries for utility employees in the department prior to any reductions for vacancy savings.

- Labor Vacancy Savings (Line 2) – Amounts in this line represent forecasted savings due to vacancies (e.g., expected vacancies, time to fill a vacant position). The calculation of vacancy savings (for those organizations with more than 50 people and Cost centers with more than 10 FTE's)) is further detailed described in footnote b of Schedule D7.

- Indirect Labor (Line 3) – Amounts in this line represent labor charges to and from other organizations within the Utility.

The sum total of Lines 1, 2 and 3 is the total Labor forecast (FERC Account 920) for the department. This schedule reflects expense in Thousands of Nominal Dollars.

h. Schedule D8- Calculation of Capitalization Rate

Schedule D8 shows the calculation of the capitalization rate for the Department. Corporate Services witnesses identified work performed by their organization that could be eliminated if there were no new or ongoing construction activities being performed by the Company. The capitalization rates are then used to calculate an aggregate Labor and M&S Transfer to Construction rate that would be applied to all Corporate Service Organizations. The results are shown in the workpapers supporting Chapter 9 of this Exhibit (FERC Account 922 - Transfer to Construction).

Schedule D8 reflects expense in Thousands of Nominal Dollars.

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Descriptions for Corporate Services Organization and Department Workpapers

In addition to the departmental costs that are described in the previous two sections, the Corporate Services workpapers could include three other sections of workpapers:

3. Capital and IT Expense Workpapers

The Capital and IT Expense Workpapers identify Capital and IT Expense costs included in the organization's forecast. If the organization has such costs, the IT Expense Workpapers present forecasts for 2021 through 2026, and the Capital Workpapers present forecasts for 2021 through 2026. Please note that not all Corporate Services organizations have IT or Capital projects in their forecasts.

4. Project Summaries

The Project Summary Workpapers provide detailed explanations of significant IT and other Capital projects included in the organization's forecast. PG&E developed cost forecasts for IT projects using the Company's application development concept estimating tool, which is described in detail in PG&E's Information Technology Cost testimony, Exhibit (PG&E-7), Chapter 8. Please note that not all Corporate Services organizations have IT or other Capital projects in their forecasts.

5. Companywide A&G Expense

The Companywide A&G Expense Workpapers identify Companywide A&G Expense costs included in the organization's testimony. Examples of Companywide A&G Expense costs are insurance premiums, settlements and judgments, fees and other similar costs. Please note that not all Corporate Services organizations have Companywide A&G Expense in their requests.

6. Additional Workpapers

Additional Workpapers address various items that may not have been included in the previous sections. Please note that not all Corporate Services organizations have Additional Workpapers.

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Corporate Service Organization

Schedule 1
Exhibit (PG&E-9) Organizations

Purpose: This schedule shows the Departments in each Organization in Exhibit (PG&E-9)

Exhibit (PG&E 9) Organizations

Chapter 2 Finance	Chapter 3 Risk and Audit	Chapter 4 Compliance and Ethics	Chapter 5 Regulatory Affairs	Chapter 6 Law Organization	Chapter 7 CEO Organization	Chapter 8 Corporate Affairs
Departments 1) Finance Immediate Office 2) Business Finance 3) Business Finance OS 4) Controller 5) Investor Relations 6) Treasury 7) Finance and Planning	**Departments** 1) Internal Auditing 2) Credit and Market Risk	**Departments** 1) Compliance & Ethics Immediate Office 2) Compliance & Ethics	**Departments** 1) Regulatory Affairs Immediate Office 2) Regulatory Relations 3) Regulatory Proceedings 4) Rates and Regulatory Analytics	**Departments** 1) Law Immediate Office 2) Law Department	**Departments** 1) Chairman CEO Office 2) Enterprise PMO 3) Corporate Secretary	**Departments** 1) Corporate Affairs Immediate Office 2) Lcoal Government Affairs 3) Federal Affairs 4) Sustainability

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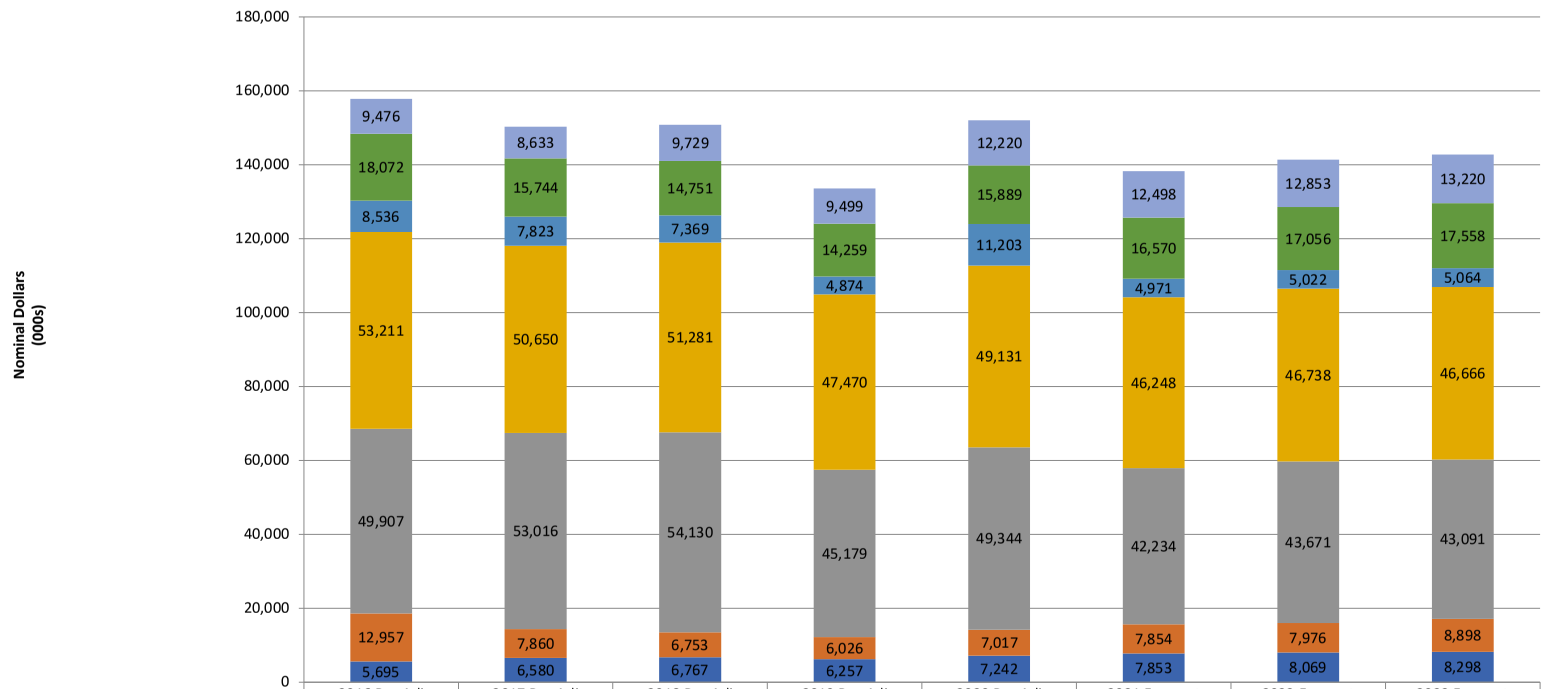
Corporate Services Organization

Schedule 2
Historical and Forecast GRC Expense Bar Chart
Nominal Dollars
($000s)



	2016 Rec Adj	2017 Rec Adj	2018 Rec Adj	2019 Rec Adj	2020 Rec Adj	2021 Forecast	2022 Forecast	2023 Forecast
Risk, Audit, & Insurance Departments	9,476	8,633	9,729	9,499	12,220	12,498	12,853	13,220
Regulatory Affairs	18,072	15,744	14,751	14,259	15,889	16,570	17,056	17,558
PG&E Corporation, PG&E Executive Offices	8,536	7,823	7,369	4,874	11,203	4,971	5,022	5,064
Law Organization	53,211	50,650	51,281	47,470	49,131	46,248	46,738	46,666
Finance Organization	49,907	53,016	54,130	45,179	49,344	42,234	43,671	43,091
Corporate Affairs	12,957	7,860	6,753	6,026	7,017	7,854	7,976	8,898
Compliance & Ethics	5,695	6,580	6,767	6,257	7,242	7,853	8,069	8,298

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Corporate Services Organization

Schedule 3
Historical and Forecast GRC Expenses (FERC Account 920, 921, 923)
Nominal Dollars
($000s)

		Recorded Adjusted					Forecast			
Line	Description	2016	2017	2018	2019	2020	2021	2022	2023	Ref[a]
EXHIBIT VIEW										
1	920 - Admin & Gen Salaries	95,740	94,767	90,504	88,649	93,123	95,246	97,134	100,401	
2	921 - Office Supplies & Ex	6,809	4,395	5,696	5,204	5,030	5,091	5,115	5,138	
3	923 - Outside Svc Employ - Utility	46,454	42,838	46,058	36,492	49,585	34,651	35,878	33,993	
4	923 - Outside Svc Employ - Corp	8,852	8,306	8,522	3,220	4,308	3,240	3,259	3,265	
5	OS	13,602	11,609	9,379	9,527	11,210	10,772	11,064	11,365	
6	**Total**	**171,456**	**161,916**	**160,159**	**143,092**	**163,257**	**149,000**	**152,449**	**154,160**	
7	**Change from Prior Year**		**(9,541)**	**(1,756)**	**(17,068)**	**20,165**	**(14,256)**	**3,449**	**1,711**	
ORGANIZATION VIEW										
8	**Compliance & Ethics**									
9	920 - Admin & Gen Salaries	1,827	2,854	3,085	3,483	3,399	4,066	4,180	4,309	
10	921 - Office Supplies & Ex	251	440	181	168	109	353	363	372	
11	923 - Outside Svc Employ - Utility	3,135	2,836	3,032	2,598	3,726	3,434	3,526	3,617	
12	923 - Outside Svc Employ - Corp	483	451	470	8	7				
13	**Total**	**5,695**	**6,580**	**6,767**	**6,257**	**7,241**	**7,853**	**8,069**	**8,298**	
14	**Change from Prior Year**		**885**	**187**	**(510)**	**984**	**612**	**216**	**229**	
15	**Corporate Affairs**									
16	920 - Admin & Gen Salaries	7,235	6,308	3,970	4,373	5,350	5,765	5,942	6,606	
17	921 - Office Supplies & Ex	911	(173)	640	539	260	533	535	537	
18	923 - Outside Svc Employ - Utility	3,794	776	955	634	1,082	783	708	958	
19	923 - Outside Svc Employ - Corp	1,018	948	1,188	480	326	773	791	797	
20	**Total**	**12,958**	**7,859**	**6,753**	**6,026**	**7,018**	**7,854**	**7,976**	**8,898**	
21	**Change from Prior Year**		**(5,099)**	**(1,106)**	**(726)**	**990**	**837**	**122**	**922**	
22	**Finance Organization**									
23	920 - Admin & Gen Salaries	38,263	39,990	37,177	35,664	35,153	33,801	34,842	35,916	
24	921 - Office Supplies & Ex	1,190	710	1,034	1,389	1,039	1,283	1,285	1,286	
25	923 - Outside Svc Employ - Utility	7,572	9,396	12,417	6,861	10,854	5,691	6,085	4,431	
26	923 - Outside Svc Employ - Corp	2,881	2,920	3,502	1,265	2,298	1,458	1,458	1,458	
27	OS	13,602	11,609	9,379	9,527	11,210	10,772	11,064	11,365	
28	**Total**	**63,508**	**64,625**	**63,510**	**54,707**	**60,554**	**53,006**	**54,734**	**54,456**	
29	**Change from Prior Year**		**1,117**	**(1,116)**	**(8,803)**	**5,848**	**(7,549)**	**1,729**	**(279)**	
30	**Law Organization**									
31	920 - Admin & Gen Salaries	22,473	21,171	21,345	21,637	21,880	21,916	21,590	22,089	
32	921 - Office Supplies & Ex	1,726	1,476	1,513	1,445	1,538	1,575	1,575	1,575	
33	923 - Outside Svc Employ - Utility	27,212	26,794	27,378	23,652	25,688	22,758	23,574	23,002	
34	923 - Outside Svc Employ - Corp	1,799	1,208	1,045	736	26				
35	**Total**	**53,211**	**50,650**	**51,281**	**47,470**	**49,131**	**46,248**	**46,738**	**46,666**	
36	**Change from Prior Year**		**(2,561)**	**630**	**(3,810)**	**1,661**	**(2,883)**	**490**	**(73)**	
37	**PG&E Corporation, PG&E Executive Offices**									
38	920 - Admin & Gen Salaries	3,328	2,940	2,649	1,482	2,752	2,539	2,590	2,632	
39	921 - Office Supplies & Ex	1,450	1,078	1,418	575	184	623	623	623	
40	923 - Outside Svc Employ - Utility	1,100	1,031	996	2,095	6,616	809	809	809	
41	923 - Outside Svc Employ - Corp	2,659	2,775	2,306	722	1,652	1,000	1,000	1,000	
42	**Total**	**8,536**	**7,823**	**7,369**	**4,874**	**11,203**	**4,971**	**5,022**	**5,064**	
43	**Change from Prior Year**		**(712)**	**(455)**	**(2,495)**	**6,329**	**(6,232)**	**51**	**42**	
44	**Regulatory Affairs**									
45	920 - Admin & Gen Salaries	13,809	13,335	13,267	13,411	14,233	15,535	16,010	16,502	
46	921 - Office Supplies & Ex	712	435	472	476	1,078	341	351	362	
47	923 - Outside Svc Employ - Utility	3,552	1,974	1,012	373	578	695	695	695	
48	923 - Outside Svc Employ - Corp									
49	**Total**	**18,072**	**15,744**	**14,751**	**14,259**	**15,889**	**16,570**	**17,056**	**17,558**	
50	**Change from Prior Year**		**(2,328)**	**(993)**	**(491)**	**1,629**	**681**	**486**	**502**	
51	**Risk, Audit, & Insurance Departments**									
52	920 - Admin & Gen Salaries	8,805	8,169	9,012	8,599	10,357	11,624	11,979	12,346	
53	921 - Office Supplies & Ex	569	429	437	612	823	384	384	384	
54	923 - Outside Svc Employ - Utility	89	31	269	279	1,041	481	481	481	
55	923 - Outside Svc Employ - Corp	12	4	11	9		9	9	9	
56	**Total**	**9,476**	**8,633**	**9,729**	**9,499**	**12,220**	**12,498**	**12,853**	**13,220**	
57	**Change from Prior Year**		**(842)**	**1,095**	**(230)**	**2,721**	**278**	**355**	**367**	

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Corporate Services Organization

Schedule 4
Historical and Forecast GRC Expenses (FERC Account 920, 921, 923)
Base Year Dollars
($000s)

		Recorded Adjusted					Forecast			
Line	Description	2016	2017	2018	2019	2020	2021	2022	2023	Ref[a]
EXHIBIT VIEW										
1	920 - Admin & Gen Salaries	108,807	104,196	96,352	91,372	93,123	92,417	91,257	91,335	
2	921 - Office Supplies & Ex	7,250	4,610	5,884	5,275	5,029	5,019	4,948	4,860	
3	923 - Outside Svc Employ - Utility	49,463	44,946	47,527	36,869	49,585	34,166	34,711	32,163	
4	923 - Outside Svc Employ - Corp	9,426	8,715	8,794	3,253	4,308	3,196	3,153	3,089	
5	OS	15,341	12,750	9,978	9,816	11,210	10,604	10,578	10,541	
6	**Total**	**190,287**	**175,216**	**168,536**	**146,584**	**163,254**	**145,401**	**144,647**	**141,987**	
7	**Change from Prior Year**		**(15,071)**	**(6,681)**	**(21,952)**	**16,670**	**(17,853)**	**(754)**	**(2,661)**	
ORGANIZATION VIEW										
8	**Compliance & Ethics**									
9	920 - Admin & Gen Salaries	2,076	3,138	3,284	3,581	3,399	3,946	3,927	3,920	
10	921 - Office Supplies & Ex	267	461	187	170	109	348	351	352	
11	923 - Outside Svc Employ - Utility	3,338	2,975	3,128	2,625	3,726	3,386	3,411	3,422	
12	923 - Outside Svc Employ - Corp	515	473	485	8	7				
13	**Total**	**6,196**	**7,047**	**7,084**	**6,384**	**7,241**	**7,680**	**7,689**	**7,694**	
14	**Change from Prior Year**		**851**	**37**	**(700)**	**857**	**439**	**9**	**5**	
15	**Corporate Affairs**									
16	920 - Admin & Gen Salaries	8,223	6,935	4,227	4,508	5,350	5,593	5,582	6,009	
17	921 - Office Supplies & Ex	969	(180)	660	546	259	525	517	507	
18	923 - Outside Svc Employ - Utility	4,039	814	986	640	1,082	772	685	909	
19	923 - Outside Svc Employ - Corp	1,084	995	1,226	485	325	763	766	755	
20	**Total**	**14,316**	**8,564**	**7,099**	**6,179**	**7,017**	**7,653**	**7,550**	**8,180**	
21	**Change from Prior Year**		**(5,752)**	**(1,464)**	**(920)**	**837**	**637**	**(103)**	**630**	
22	**Finance Organization**									
23	920 - Admin & Gen Salaries	43,486	43,969	39,579	36,763	35,153	32,797	32,734	32,673	
24	921 - Office Supplies & Ex	1,268	745	1,070	1,411	1,039	1,265	1,243	1,217	
25	923 - Outside Svc Employ - Utility	8,063	9,859	12,813	6,931	10,854	5,612	5,888	4,192	
26	923 - Outside Svc Employ - Corp	3,068	3,064	3,614	1,278	2,298	1,438	1,411	1,380	
27	OS	15,341	12,750	9,978	9,816	11,210	10,604	10,578	10,541	
28	**Total**	**71,225**	**70,385**	**67,054**	**56,199**	**60,554**	**51,716**	**51,853**	**50,002**	
29	**Change from Prior Year**		**(839)**	**(3,331)**	**(10,855)**	**4,355**	**(8,838)**	**137**	**(1,851)**	
30	**Law Organization**									
31	920 - Admin & Gen Salaries	25,541	23,278	22,724	22,304	21,880	21,265	20,284	20,094	
32	921 - Office Supplies & Ex	1,838	1,549	1,562	1,464	1,538	1,553	1,523	1,490	
33	923 - Outside Svc Employ - Utility	28,975	28,113	28,251	23,896	25,688	22,439	22,807	21,762	
34	923 - Outside Svc Employ - Corp	1,916	1,268	1,078	743	26				
35	**Total**	**58,270**	**54,207**	**53,615**	**48,407**	**49,131**	**45,257**	**44,615**	**43,346**	
36	**Change from Prior Year**		**(4,063)**	**(592)**	**(5,208)**	**724**	**(3,874)**	**(642)**	**(1,268)**	
37	**PG&E Corporation, PG&E Executive (**									
38	920 - Admin & Gen Salaries	3,782	3,232	2,820	1,527	2,752	2,464	2,433	2,394	
39	921 - Office Supplies & Ex	1,544	1,131	1,463	581	184	614	603	589	
40	923 - Outside Svc Employ - Utility	1,171	1,082	1,028	2,117	6,616	798	783	765	
41	923 - Outside Svc Employ - Corp	2,831	2,911	2,379	729	1,652	986	968	946	
42	**Total**	**9,327**	**8,356**	**7,691**	**4,954**	**11,203**	**4,862**	**4,786**	**4,695**	
43	**Change from Prior Year**		**(971)**	**(666)**	**(2,736)**	**6,249**	**(6,342)**	**(75)**	**(91)**	
44	**Regulatory Affairs**									
45	920 - Admin & Gen Salaries	15,693	14,662	14,124	13,825	14,233	15,073	15,042	15,012	
46	921 - Office Supplies & Ex	758	454	490	483	1,077	335	340	342	
47	923 - Outside Svc Employ - Utility	3,781	2,071	1,044	378	578	685	672	657	
48	923 - Outside Svc Employ - Corp									
49	**Total**	**20,233**	**17,188**	**15,658**	**14,685**	**15,888**	**16,093**	**16,054**	**16,011**	
50	**Change from Prior Year**		**(3,045)**	**(1,530)**	**(973)**	**1,203**	**206**	**(39)**	**(43)**	
51	**Risk, Audit, & Insurance Departments**									
52	920 - Admin & Gen Salaries	10,007	8,982	9,594	8,864	10,357	11,279	11,254	11,231	
53	921 - Office Supplies & Ex	606	451	451	620	823	378	371	363	
54	923 - Outside Svc Employ - Utility	95	32	277	282	1,041	474	465	455	
55	923 - Outside Svc Employ - Corp	13	4	12	9		9	9	8	
56	**Total**	**10,721**	**9,469**	**10,335**	**9,775**	**12,220**	**12,140**	**12,100**	**12,058**	
57	**Change from Prior Year**		**(1,252)**	**866**	**(560)**	**2,445**	**(80)**	**(41)**	**(42)**	

PACIFIC GAS AND ELECTRIC COMPANY
2023 GENERAL RATE CASE
Exhibit (PG&E-9), Administrative and General Expenses
Corporate Services Organization

Schedule 5
Historical Adjustments
Nominal Dollars
($000s)

Purpose: This schedule summarizes the recorded costs, adjustments and recorded adjusted costs for the Organization. For a description of the adjustments, please refer to the Department Workpaper schedule D4.

Line	Description	2016	2017	2018	2019	2020	Ref[(a)]
EXHIBIT VIEW							
1	Recorded GRC Subtotal	249,808	246,205	352,901	614,876	589,658	
2	Adjustments	(78,353)	(84,288)	(192,741)	(471,783)	(426,402)	
3	**Recorded Adjusted**	**171,456**	**161,917**	**160,159**	**143,092**	**163,256**	Sch. 3, Line 5
ORGANIZATION VIEW							
	Recorded (FERC 920,921, and 923)						
4	Compliance & Ethics	5,695	6,580	6,767	5,784	6,928	
5	Corporate Affairs	12,957	7,860	6,753	5,965	7,093	
6	Finance Organization	60,829	65,149	90,400	84,416	94,284	
7	Law Organization	129,770	131,155	215,029	468,796	407,769	
8	PG&E Corporation, PG&E Executive Offices	8,536	7,823	7,369	25,574	43,432	
9	Regulatory Affairs	20,759	16,222	14,750	14,019	15,638	
10	Risk, Audit, & Insurance Departments	11,262	11,417	11,831	10,322	14,516	
11	**Total**	**249,808**	**246,205**	**352,901**	**614,876**	**589,658**	
	Adjustments (FERC 920,921, and 923)						
12	Compliance & Ethics				473	314	
13	Corporate Affairs				61	(76)	
14	Finance Organization	2,680	(523)	(26,890)	(29,709)	(33,729)	
15	Law Organization	(76,560)	(80,504)	(163,749)	(421,326)	(358,638)	
16	PG&E Corporation, PG&E Executive Offices				(20,700)	(32,228)	
17	Regulatory Affairs	(2,687)	(477)		241	251	
18	Risk, Audit, & Insurance Departments	(1,786)	(2,784)	(2,102)	(823)	(2,295)	
19	**Total**	**(78,353)**	**(84,288)**	**(192,741)**	**(471,783)**	**(426,402)**	
	Recorded Adjusted (FERC 920,921, and 923)						
20	Compliance & Ethics	5,695	6,580	6,767	6,257	7,242	
21	Corporate Affairs	12,957	7,860	6,753	6,026	7,017	
22	Finance Organization	63,508	64,625	63,510	54,707	60,554	
23	Law Organization	53,211	50,650	51,281	47,470	49,131	
24	PG&E Corporation, PG&E Executive Offices	8,536	7,823	7,369	4,874	11,203	
25	Regulatory Affairs	18,072	15,745	14,750	14,259	15,889	
26	Risk, Audit, & Insurance Departments	9,476	8,633	9,729	9,499	12,220	
27	**Total**	**171,456**	**161,917**	**160,159**	**143,092**	**163,256**	

2023 GENERAL RATE CASE
Exhibit (PG&E-9), Administrative and General Expenses
Corporate Services Organization

Schedule 6
Full Time Equivalent (FTE) Forecast

Purpose: This schedule shows the Full Time Equivalent (FTE) forecast for the organization.
Section 1 shows the year-end FTEs and vacancies for each Department in the base year, and the total forecast FTEs through the test year.
Section 2 shows the year over year changes in FTEs for each Department through the test year.

		A	B	C=(A+B)	D	E	F
Line	Description	2020 Year-End FTE	2020 Vacancies	2020 Year End FTE + Vacancies	2021 Forecast	2022 Forecast	2023 Forecast
Section 1: FTE by Department							
1	Compliance & Ethics	23.0	7.0	30.0	30.0	30.0	30.0
2	Corporate Affairs	52.7	-1	52.1	58.3	58.3	58.3
3	Finance Organization	376.6	1.0	377.6	347.0	347.0	347.0
4	Law Organization	137.2	7.0	144.2	141.0	141.0	141.0
5	PG&E Corporation, PG&E Executive Offices	20.0	-8	13.0	13.0	13.0	13.0
6	Regulatory Affairs	119.0	5.0	124.0	124.0	124.0	124.0
7	Risk, Audit, & Insurance Departments	67.0	14.0	81.0	81.0	81.0	81.0
8	**Total**	**795.5**	**25.4**	**821.9**	**794.3**	**794.3**	**794.3**
Section 2: Year Over Year FTE Changes by Department							
9	Compliance & Ethics						
10	Corporate Affairs				6.2		
11	Finance Organization				(30.6)		
12	Law Organization				(3.2)		
13	PG&E Corporation, PG&E Executive Offices				0.0		
14	Regulatory Affairs				0.0		
15	Risk, Audit, & Insurance Departments				14.0		
16	**Total**				**(13.6)**		

PACIFIC GAS AND ELECTRIC COMPANY
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Exhibit (PG&E-9), Administrative and General Expenses
Corporate Services Organization

Schedule 7
Year Over Year FTE Changes

Purpose: This schedule explains the year over year changes in the Full Time Equivalent (FTE) forecast.

Line	Department	Inc/(Dec)	Explanation
		2020 to 2021	
1	Corporate Affairs	6.2	See Chapter 8 workpapers
2	Finance Organization	(30.6)	See Chapter 2 workpapers
3	Law Organization	(3.2)	See Chapter 6 workpapers
5	Risk, Audit, & Insurance Departments	14.0	See Chapter 3 workpapers
6	**Total**	**(13.6)**	
		2021 to 2022	
7	Corporate Affairs	0.0	
8	Finance Organization	0.0	
9	Law Organization	0.0	
11	Risk, Audit, & Insurance Departments	0.0	
12	**Total**	**0.0**	
		2022 to 2023	
13	Corporate Affairs	0.0	
14	Finance Organization	0.0	
15	Law Organization	0.0	
17	Risk, Audit, & Insurance Departments	0.0	
18	**Total**	**0.0**	

PACIFIC GAS AND ELECTRIC COMPANY
2023 GENERAL RATE CASE
Exhibit (PG&E-9), Administrative and General Expenses
Corporate Services Organization

Schedule 8
Summary of Vacancy Savings Calculation
Nominal Dollars
($000s)

Purpose: This schedule shows total vacancy savings for the Organization. For the calculation of vacancy savings for each department, please refer to the Department workpaper schedule D7.

		Forecast			
Line	**Description**	**2021**	**2022**	**2023**	**Ref[a]**
FERC Account 920 - Admin & Gen Salaries					
EXHIBIT VIEW					
1	Direct Labor	105,372	107,361	110,747	
2	Vacancy Savings	(4,249)	(4,350)	(4,469)	
3	Indirect Labor	(5,877)	(5,877)	(5,877)	
4	**Total Labor**	**95,245**	**97,134**	**100,400**	Sch. 3, Line 1
ORGANIZATION VIEW					
5	**Compliance & Ethics**				
6	Direct Labor	4,608	4,738	4,883	
7	Vacancy Savings	(542)	(558)	(574)	
8	Indirect Labor				
9	**Total Labor**	**4,066**	**4,180**	**4,309**	
	Corporate Affairs				
10	Direct Labor	10,859	11,046	11,719	
11	Vacancy Savings	(292)	(301)	(310)	
12	Indirect Labor	(4,802)	(4,802)	(4,802)	
13	**Total Labor**	**5,764**	**5,942**	**6,606**	
	Finance Organization				
14	Direct Labor	36,229	37,319	38,460	
15	Vacancy Savings	(1,848)	(1,897)	(1,963)	
16	Indirect Labor	(580)	(580)	(580)	
17	**Total Labor**	**33,801**	**34,842**	**35,916**	
	Law Organization				
18	Direct Labor	23,068	22,742	23,241	
19	Vacancy Savings	(678)	(678)	(678)	
20	Indirect Labor	(474)	(474)	(474)	
21	**Total Labor**	**21,916**	**21,590**	**22,089**	
	PG&E Corporation, PG&E Executive Offices				
22	Direct Labor	2,539	2,590	2,632	
23	Vacancy Savings				
24	Indirect Labor				
25	**Total Labor**	**2,539**	**2,590**	**2,632**	
	Regulatory Affairs				
26	Direct Labor	16,074	16,566	17,074	
27	Vacancy Savings	(533)	(549)	(566)	
28	Indirect Labor	(7)	(7)	(7)	
29	**Total Labor**	**15,535**	**16,010**	**16,502**	
	Risk, Audit, & Insurance Departments				
30	Direct Labor	11,994	12,360	12,738	
31	Vacancy Savings	(356)	(367)	(378)	
32	Indirect Labor	(14)	(14)	(14)	
33	**Total Labor**	**11,624**	**11,979**	**12,346**	

PACIFIC GAS AND ELECTRIC COMPANY
2023 GENERAL RATE CASE
Exhibit (PG&E-9), Administrative and General Expenses
Corporate Services Organizations

Schedule 9
Calculation of Capitalization Rate

Purpose:
- This schedule shows the capitalization rates for each Department. Witnesses were asked to identify work performed by their organization that could be eliminated if there were no new or ongoing construction activities being performed by the Company.
- The Department schedules indicated in the Reference column below show the calculation of the capitalization rate for each Department.

Line	Description	Capital Allocation % Labor	Capital Allocation % Materials	Capital Allocation $ Labor	Capital Allocation $ Materials	Ref[a]
1	Finance Organization	0.00%	0.00%	-	-	See Chapter 2 workpapers, Schedule 9
2	Business Finance - OS[b]	0.00%	0.00%	-	-	See Chapter 2 workpapers, Schedule 9
3	Risk, Audit, and Insurance Organization	10.60%	10.60%	853	33	See Chapter 3 workpapers, Schedule 9
4	Compliance and Ethics Organization	0.00%	0.00%	-	-	See Chapter 4 workpapers, Schedule 9
5	Regulatory Affairs Organization	0.00%	0.00%	-	-	See Chapter 5 workpapers, Schedule 9
6	Law Organization	3.48%	2.90%	747	44	See Chapter 6 workpapers, Schedule 9
7	PG&E Corporation, PG&E Executive Offices	0.00%	0.00%	-	-	See Chapter 7 workpapers, Schedule 9
8	Corporate Affairs	0.00%	0.00%	-	-	See Chapter 8 workpapers, Schedule 9

(a) Please refer to the appropriate Department workpapers for further details.
(b) Business Finance OS costs are capitalized within the Line of Business and do not impact the development of the composite rate shown in the WP supporting Exhibit (PG&E-10) Results of Operations, Chapter 8 Administrative and General Expense, therefore no capitalization calculation is needed for this department.

PACIFIC GAS AND ELECTRIC COMPANY
2023 GENERAL RATE CASE
EXHIBIT (PG&E-9), Administrative and General Expenses

Organizational Hierarchy

Line	Exhibit	Chapter	Organization	Department	Sub-Department
1	9	2	Finance Organization	Business Finance	Business Finance Services
2	9	2	Finance Organization	Business Finance	Economic & Project Analysis
3	9	2	Finance Organization	Business Finance	Finance Process & Systems
4	9	2	Finance Organization	Controller	Capital Accounting
5	9	2	Finance Organization	Controller	Corporate Accounting
6	9	2	Finance Organization	Controller	Financial Forecasting & Analysis
7	9	2	Finance Organization	Controller	Immediate Office Controller
8	9	2	Finance Organization	Controller	Tax
9	9	2	Finance Organization	Controller	VP and Controller
10	9	2	Finance Organization	Finance and Planning	Finance and Planning
11	9	2	Finance Organization	Immediate Office Finance	Immediate Office Finance
12	9	2	Finance Organization	Immediate Office Finance	Performance & Process Improvement
13	9	2	Finance Organization	Investor Relations	Investor Relations
14	9	2	Finance Organization	Treasury	Banking and Money Management
15	9	2	Finance Organization	Treasury	Investment and Benefits
16	9	2	Finance Organization	Treasury	Payment Services
17	9	2	Finance Organization	Treasury	Payroll Service
18	9	2	Finance Organization	Treasury	Strategy
19	9	3	Internal Audit Organization	Credit and Market Risk	Credit and Market Risk
20	9	3	Internal Audit Organization	Internal Audit	Internal Audit
21	9	4	Compliance and Ethics Organization	Compliance and Ethics	Compliance and Ethics
22	9	4	Compliance and Ethics Organization	Immediate Office Compliance & Ethics	Immediate Office Compliance & Ethics
23	9	5	Regulatory Affairs Organization	Immediate Office Regulatory Affairs	Immediate Office Regulatory Affairs
24	9	5	Regulatory Affairs Organization	Rates and Regulatory Analytics	Rates and Regulatory Analytics
25	9	5	Regulatory Affairs Organization	Regulatory Proceedings	Regulatory Proceedings
26	9	5	Regulatory Affairs Organization	Regulatory Relations	Regulatory Relations
27	9	6	Law Organization	Immediate Office Law	Immediate Office Hold
28	9	6	Law Organization	Immediate Office Law	Immediate Office Utility
29	9	6	Law Organization	Law Department	Law Department
30	9	6	Law Organization	Law Department	Third Party Claims
31	9	7	CEO Organization	Chairman, CEO and President's Office	CEO Hold
32	9	7	CEO Organization	Chairman, CEO and President's Office	Chairman, CEO and President's Office
33	9	7	CEO Organization	Corporate Secretary	CS_CEOCS
34	9	7	CEO Organization	Enterprise PMO	Enterprise PMO
35	9	8	Corporate Affairs Organization	Community Relations	Community Relations
36	9	8	Corporate Affairs Organization	Federal Affairs	Federal Affairs
37	9	8	Corporate Affairs Organization	Immediate Office Corporate Affairs	Immediate Office Corporate Affairs
38	9	8	Corporate Affairs Organization	Local Government Affairs	Local Government Affairs
39	9	8	Corporate Affairs Organization	Sustainability	Sustainability

PACIFIC GAS AND ELECTRIC COMPANY
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Exhibit (PG&E-9), Administrative and General Expenses

WORKPAPERS SUPPORTING
Finance Organization

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▪ Historical and Forecast GRC Expenses (Base Year Dollars)	Schedule 4	WP 2-5
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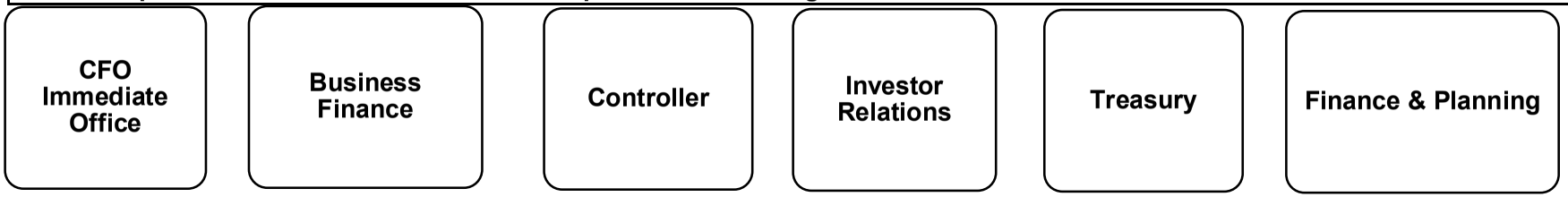
PACIFIC GAS AND ELECTRIC COMPANY
2023 GENERAL RATE CASE
Exhibit (PG&E-9), Administrative and General Expenses
Finance Organization

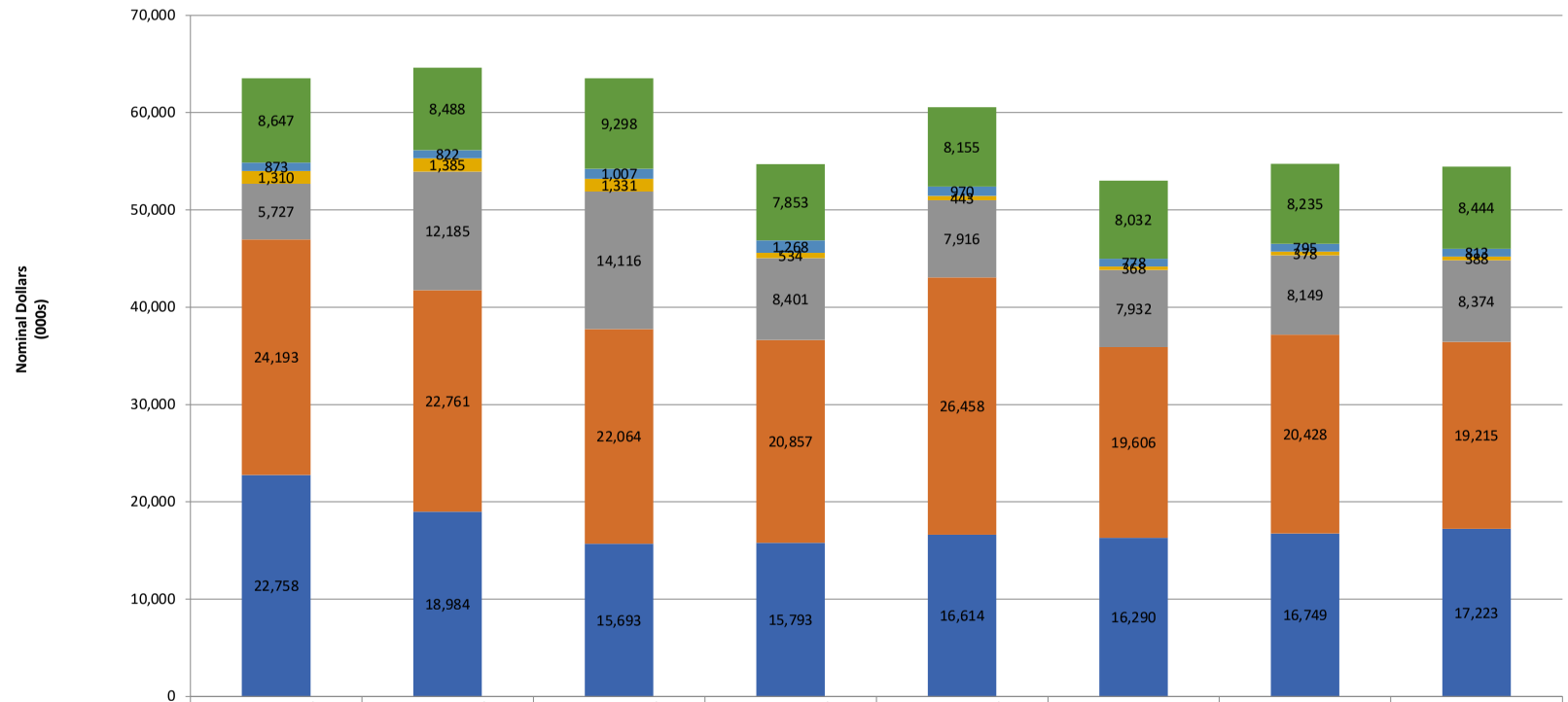
Schedule 1
GRC Departments

Purpose: This schedule shows each Department in the Organization.



PACIFIC GAS AND ELECTRIC COMPANY
2023 GENERAL RATE CASE
Exhibit (PG&E-9), Administrative and General Expenses
Finance Organization

Schedule 2
Historical and Forecast GRC Expense Bar Chart
Nominal Dollars
($000s)



	2016 Rec Adj	2017 Rec Adj	2018 Rec Adj	2019 Rec Adj	2020 Rec Adj	2021 Forecast	2022 Forecast	2023 Forecast
Treasury	8,647	8,488	9,298	7,853	8,155	8,032	8,235	8,444
Investor Relations	873	822	1,007	1,268	970	778	795	813
Immediate Office Finance	1,310	1,385	1,331	534	443	368	378	388
Finance and Planning	5,727	12,185	14,116	8,401	7,916	7,932	8,149	8,374
Controller	24,193	22,761	22,064	20,857	26,458	19,606	20,428	19,215
Business Finance	22,758	18,984	15,693	15,793	16,614	16,290	16,749	17,223

PACIFIC GAS AND ELECTRIC COMPANY
2023 GENERAL RATE CASE
Exhibit (PG&E-9), Administrative and General Expenses
Finance Organization

Schedule 3
Historical and Forecast GRC Expenses (FERC Account 920, 921, 923, and OS)
Nominal Dollars
($000s)

		Recorded Adjusted					Forecast			
Line	Description	2016	2017	2018	2019	2020	2021	2022	2023	Ref[a]
ORGANIZATION VIEW										
1	920 - Admin & Gen Salaries	38,263	39,990	37,177	35,664	35,153	33,801	34,842	35,916	
2	921 - Office Supplies & Ex	1,190	710	1,034	1,389	1,039	1,283	1,285	1,286	
3	923 - Outside Svc Employ - Utility	7,572	9,396	12,417	6,861	10,854	5,691	6,085	4,431	
4	923 - Outside Svc Employ - Corp	2,881	2,920	3,502	1,265	2,298	1,458	1,458	1,458	
5	OS	13,602	11,609	9,379	9,527	11,210	10,772	11,064	11,365	
6	**Total**	**63,508**	**64,625**	**63,510**	**54,707**	**60,554**	**53,006**	**54,734**	**54,456**	
7	**Change from Prior Year**		**1,117**	**(1,116)**	**(8,803)**	**5,848**	**(7,549)**	**1,729**	**(279)**	
DEPARTMENT VIEW										
8	Business Finance									
9	920 - Admin & Gen Salaries	8,849	7,180	5,985	6,069	5,180	5,358	5,522	5,692	
10	921 - Office Supplies & Ex	215	97	126	174	190	98	100	101	
11	923 - Outside Svc Employ - Utility	51	66	188	9	20	48	49	51	
12	923 - Outside Svc Employ - Corp	42	32	14	14	14	14	14	14	
13	Total	**9,156**	**7,375**	**6,314**	**6,266**	**5,404**	**5,518**	**5,685**	**5,858**	
14	**Change from Prior Year**		**(1,781)**	**(1,061)**	**(48)**	**(862)**	**114**	**167**	**173**	
15	Business Finance OS									
16	920 - Admin & Gen Salaries									
17	921 - Office Supplies & Ex									
18	923 - Outside Svc Employ - Utility									
19	923 - Outside Svc Employ - Corp									
20	OS	13,602	11,609	9,379	9,527	11,210	10,772	11,064	11,365	
21	Total	**13,602**	**11,609**	**9,379**	**9,527**	**11,210**	**10,772**	**11,064**	**11,365**	
22	**Change from Prior Year**		**(1,993)**	**(2,230)**	**148**	**1,683**	**(438)**	**292**	**301**	
23	Controller									
24	920 - Admin & Gen Salaries	16,757	16,419	15,119	14,441	15,559	14,115	14,544	14,987	Sch. D1, Line 1
25	921 - Office Supplies & Ex	542	502	554	871	589	406	406	406	Sch. D1, Line 2
26	923 - Outside Svc Employ - Utility	5,243	4,375	5,306	4,678	8,593	4,178	4,571	2,915	Sch. D1, Line 3
27	923 - Outside Svc Employ - Corp	1,651	1,465	1,086	868	1,716	906	906	906	Sch. D1, Line 4
28	Total	**24,193**	**22,761**	**22,064**	**20,857**	**26,458**	**19,606**	**20,428**	**19,215**	Sch. D1, Line 5
29	Change from Prior Year		**(1,432)**	**(697)**	**(1,207)**	**5,601**	**(6,852)**	**822**	**(1,213)**	
30	Finance and Planning									
31	920 - Admin & Gen Salaries	5,337	8,881	8,451	7,289	6,638	7,077	7,294	7,519	
32	921 - Office Supplies & Ex	272	345	414	328	156	405	405	405	
33	923 - Outside Svc Employ - Utility	117	2,958	5,252	784	1,121	450	450	450	
34	923 - Outside Svc Employ - Corp									
35	Total	**5,727**	**12,185**	**14,116**	**8,401**	**7,916**	**7,932**	**8,149**	**8,374**	
36	Change from Prior Year		**6,458**	**1,931**	**(5,715)**	**(485)**	**16**	**217**	**225**	

PACIFIC GAS AND ELECTRIC COMPANY
2023 GENERAL RATE CASE
Exhibit (PG&E-9), Administrative and General Expenses
Finance Organization

Schedule 3
Historical and Forecast GRC Expenses (FERC Account 920, 921, 923, and OS)
Nominal Dollars
($000s)

		Recorded Adjusted					Forecast			
Line	Description	2016	2017	2018	2019	2020	2021	2022	2023	Ref[a]
37	Immediate Office									
38	920 - Admin & Gen Salaries									
39	921 - Office Supplies & Ex									
40	923 - Outside Svc Employ - Utility									
41	923 - Outside Svc Employ - Corp									
42	Change from Prior Year									
43	Immediate Office Finance									
44	920 - Admin & Gen Salaries	242	290	291	289	335	316	325	335	
45	921 - Office Supplies & Ex	223	16	8	39	3	3	3	3	
46	923 - Outside Svc Employ - Utility	222	136	2	10	3	19	19	19	
47	923 - Outside Svc Employ - Corp	623	943	1,030	197	101	30	30	30	
48	Total	**1,310**	**1,385**	**1,331**	**534**	**443**	**368**	**378**	**388**	
49	Change from Prior Year		**75**	**(54)**	**(797)**	**(91)**	**(75)**	**10**	**10**	
50	Investor Relations									
51	920 - Admin & Gen Salaries	271	268	402	969	738	561	578	596	
52	921 - Office Supplies & Ex	53	63	46	25	25	17	17	17	
53	923 - Outside Svc Employ - Utility	79	105	98	144	131	135	135	135	
54	923 - Outside Svc Employ - Corp	471	386	462	130	76	65	65	65	
55	Total	**873**	**822**	**1,007**	**1,268**	**970**	**778**	**795**	**813**	
56	Change from Prior Year		**(51)**	**185**	**261**	**(298)**	**(192)**	**17**	**18**	
57	Treasury									
58	920 - Admin & Gen Salaries	6,807	6,951	6,930	6,608	6,702	6,376	6,578	6,788	
59	921 - Office Supplies & Ex	(115)	(313)	(114)	(47)	77	353	353	353	
60	923 - Outside Svc Employ - Utility	1,861	1,756	1,571	1,235	986	861	861	861	
61	923 - Outside Svc Employ - Corp	94	94	911	57	390	443	443	443	
62	Total	**8,647**	**8,488**	**9,298**	**7,853**	**8,155**	**8,032**	**8,235**	**8,444**	
63	Change from Prior Year		**(159)**	**810**	**(1,445)**	**302**	**(123)**	**203**	**209**	

(a) Please refer to the appropriate Department workpapers for further details.

PACIFIC GAS AND ELECTRIC COMPANY
2023 GENERAL RATE CASE
Exhibit (PG&E-9), Administrative and General Expenses
Finance Organization

Schedule 4
Historical and Forecast GRC Expenses (FERC Account 920, 921, 923, and OS)
Base Year Dollars
($000s)

		Recorded Adjusted					Forecast			
Line	Description	2016	2017	2018	2019	2020	2021	2022	2023	Ref[a]
ORGANIZATION VIEW										
1	920 - Admin & Gen Salaries	43,486	43,969	39,579	36,763	35,153	32,797	32,734	32,673	
2	921 - Office Supplies & Ex	1,268	745	1,070	1,411	1,039	1,265	1,243	1,217	
3	923 - Outside Svc Employ - Utility	8,063	9,859	12,813	6,931	10,854	5,612	5,888	4,192	
4	923 - Outside Svc Employ - Corp	3,068	3,064	3,614	1,278	2,298	1,438	1,411	1,380	
5	OS	15,341	12,750	9,978	9,816	11,210	10,604	10,578	10,541	
6	**Total**	**71,225**	**70,385**	**67,054**	**56,199**	**60,554**	**51,716**	**51,853**	**50,002**	
7	**Change from Prior Year**		**(839)**	**(3,331)**	**(10,855)**	**4,355**	**(8,838)**	**137**	**(1,851)**	
DEPARTMENT VIEW										
8	Business Finance									
9	920 - Admin & Gen Salaries	10,057	7,894	6,372	6,256	5,180	5,199	5,188	5,178	
10	921 - Office Supplies & Ex	229	102	131	177	190	97	96	96	
11	923 - Outside Svc Employ - Utility	54	69	194	9	20	47	48	48	
12	923 - Outside Svc Employ - Corp	45	34	14	14	14	14	14	13	
13	Total	**10,384**	**8,099**	**6,712**	**6,456**	**5,404**	**5,357**	**5,346**	**5,335**	
14	Change from Prior Year		**(2,285)**	**(1,387)**	**(256)**	**(1,052)**	**(47)**	**(11)**	**(11)**	
15	Business Finance OS									
16	920 - Admin & Gen Salaries									
17	921 - Office Supplies & Ex									
18	923 - Outside Svc Employ - Utility									
19	923 - Outside Svc Employ - Corp									
20	OS	15,341	12,750	9,978	9,816	11,210	10,604	10,578	10,541	
21	Total	**15,341**	**12,750**	**9,978**	**9,816**	**11,210**	**10,604**	**10,578**	**10,541**	
22	Change from Prior Year		**(2,591)**	**(2,772)**	**(162)**	**1,394**	**(606)**	**(26)**	**(37)**	
23	Controller									
24	920 - Admin & Gen Salaries	19,044	18,053	16,095	14,885	15,559	13,695	13,664	13,634	Sch. D2, Line 1
25	921 - Office Supplies & Ex	577	526	573	883	589	400	393	384	Sch. D2, Line 2
26	923 - Outside Svc Employ - Utility	5,583	4,590	5,475	4,727	8,593	4,120	4,422	2,758	Sch. D2, Line 3
27	923 - Outside Svc Employ - Corp	1,758	1,537	1,120	877	1,716	894	877	858	Sch. D2, Line 4
28	Total	**26,962**	**24,707**	**23,264**	**21,372**	**26,458**	**19,110**	**19,357**	**17,633**	Sch. D2, Line 5
29	Change from Prior Year		**(2,255)**	**(1,443)**	**(1,892)**	**5,086**	**(7,348)**	**247**	**(1,724)**	
30	Finance and Planning									
31	920 - Admin & Gen Salaries	6,066	9,765	8,997	7,513	6,638	6,867	6,853	6,840	
32	921 - Office Supplies & Ex	290	362	428	333	156	399	392	383	
33	923 - Outside Svc Employ - Utility	125	3,103	5,419	792	1,121	444	435	426	
34	923 - Outside Svc Employ - Corp									
35	Total	**6,480**	**13,231**	**14,844**	**8,638**	**7,916**	**7,710**	**7,680**	**7,649**	
36	Change from Prior Year		**6,751**	**1,613**	**(6,206)**	**(722)**	**(206)**	**(30)**	**(31)**	

PACIFIC GAS AND ELECTRIC COMPANY
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Exhibit (PG&E-9), Administrative and General Expenses
Finance Organization

Schedule 4
Historical and Forecast GRC Expenses (FERC Account 920, 921, 923, and OS)
Base Year Dollars
($000s)

		Recorded Adjusted					Forecast			
Line	Description	2016	2017	2018	2019	2020	2021	2022	2023	Ref[a]
37	Immediate Office									
38	920 - Admin & Gen Salaries									
39	921 - Office Supplies & Ex									
40	923 - Outside Svc Employ - Utility									
41	923 - Outside Svc Employ - Corp									
42	Change from Prior Year									
43	Immediate Office Finance									
44	920 - Admin & Gen Salaries	275	319	310	298	335	306	306	305	
45	921 - Office Supplies & Ex	238	16	8	39	3	3	3	3	
46	923 - Outside Svc Employ - Utility	236	142	2	10	3	19	19	18	
47	923 - Outside Svc Employ - Corp	664	990	1,063	199	101	30	29	28	
48	Total	**1,412**	**1,467**	**1,383**	**546**	**443**	**358**	**357**	**355**	
49	Change from Prior Year		**55**	**(84)**	**(837)**	**(103)**	**(85)**	**(1)**	**(2)**	
50	Investor Relations									
51	920 - Admin & Gen Salaries	308	295	428	999	738	544	543	542	
52	921 - Office Supplies & Ex	56	66	47	25	25	17	17	16	
53	923 - Outside Svc Employ - Utility	84	111	101	146	131	133	131	128	
54	923 - Outside Svc Employ - Corp	501	404	476	131	76	64	63	61	
55	Total	**949**	**876**	**1,052**	**1,301**	**970**	**758**	**753**	**747**	
56	Change from Prior Year		**(73)**	**176**	**249**	**(331)**	**(212)**	**(5)**	**(6)**	
57	Treasury									
58	920 - Admin & Gen Salaries	7,736	7,643	7,378	6,812	6,702	6,186	6,180	6,175	
59	921 - Office Supplies & Ex	(122)	(328)	(117)	(46)	77	348	341	334	
60	923 - Outside Svc Employ - Utility	1,982	1,842	1,621	1,247	986	849	833	814	
61	923 - Outside Svc Employ - Corp	100	98	940	58	390	437	429	419	
62	Total	**9,696**	**9,256**	**9,821**	**8,071**	**8,155**	**7,819**	**7,783**	**7,742**	
63	Change from Prior Year		**(440)**	**565**	**(1,750)**	**84**	**(336)**	**(36)**	**(41)**	

(a) Please refer to the appropriate Department workpapers for further details.

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Schedule 5
Historical Adjustments
Nominal Dollars
($000s)

Purpose: This schedule summarizes the recorded costs, adjustments and recorded adjusted costs for the Organization. For a description of the adjustments, please refer to the Department Workpaper schedule D4.

Line	Description	2016	2017	2018	2019	2020	Ref[a]
ORGANIZATION VIEW							
1	Recorded GRC Subtotal	60,829	65,149	90,400	84,416	94,284	
2	Adjustments	2,680	(523)	(26,890)	(29,709)	(33,729)	
3	**Recorded Adjusted**	**63,508**	**64,625**	**63,510**	**54,707**	**60,554**	Sch. 3, Line 5
DEPARTMENT VIEW							
	Recorded (FERC 920,921, and 923)						
4	Business Finance	9,156	7,375	6,314	6,266	5,404	
5	Business Finance OS	13,602	11,609	9,379	9,527	11,210	
6	Controller	21,514	22,284	22,064	21,090	34,763	
7	Finance and Planning	5,727	12,185	14,116	8,052	7,564	
8	Immediate Office				12,591	2,076	
9	Immediate Office Finance	1,310	1,385	1,331	534	15,410	
10	Investor Relations	873	1,822	27,897	(1,431)	970	
11	Treasury	8,647	8,488	9,298	27,786	16,886	
12	**Total**	**60,829**	**65,149**	**90,400**	**84,416**	**94,284**	
	Adjustments (FERC 920,921, and 923)						
13	Business Finance						
14	Business Finance OS						
15	Controller	2,680	477		(233)	(8,306)	
16	Finance and Planning				349	352	
17	Immediate Office				(12,591)	(2,076)	
18	Immediate Office Finance					(14,967)	
19	Investor Relations		(1,000)	(26,890)	2,699		
20	Treasury				(19,933)	(8,732)	
21	**Total**	**2,680**	**(523)**	**(26,890)**	**(29,709)**	**(33,729)**	
	Recorded Adjusted (FERC 920,921, and 923)						
22	Business Finance	9,156	7,375	6,314	6,266	5,404	
23	Business Finance OS	13,602	11,609	9,379	9,527	11,210	
24	Controller	24,193	22,761	22,064	20,857	26,458	
25	Finance and Planning	5,727	12,185	14,116	8,401	7,916	
26	Immediate Office						
27	Immediate Office Finance	1,310	1,385	1,331	534	443	
28	Investor Relations	873	822	1,007	1,268	970	
29	Treasury	8,647	8,488	9,298	7,853	8,155	
30	**Total**	**63,508**	**64,625**	**63,510**	**54,707**	**60,554**	

(a) Please refer to the appropriate Department workpapers for further details.

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Schedule 6
Full Time Equivalent (FTE) Forecast

Purpose: This schedule shows the Full Time Equivalent (FTE) forecast for the organization.
Section 1 shows the year-end FTEs and vacancies for each Department in the base year, and the total forecast FTEs through the test year.
Section 2 shows the year over year changes in FTEs for each Department through the test year.

		A	B	C=(A+B)	D	E	F
Line	Description	2020 Year-End FTE	2020 Vacancies	2020 Year End FTE + Vacancies	2021 Forecast	2022 Forecast	2023 Forecast
Section 1: FTE by Department							
1	Business Finance	45.0	4.0	49.0	43.0	43.0	43.0
2	Business Finance OS	95.0	-1	94.0	91.0	91.0	91.0
3	Controller	128.6	-6	122.6	112.0	112.0	112.0
4	Finance and Planning	47.0	3.0	50.0	44.0	44.0	44.0
5	Immediate Office Finance	2.0		2.0	2.0	2.0	2.0
6	Investor Relations	3.0		3.0	3.0	3.0	3.0
7	Treasury	56.0	1.0	57.0	52.0	52.0	52.0
8	**Total**	**376.6**	**1.0**	**377.6**	**347.0**	**347.0**	**347.0**
Section 2: Year Over Year FTE Changes by Department							
9	Business Finance				-6		
10	Business Finance OS				-3		
11	Controller				-11		
12	Finance and Planning				-6		
13	Immediate Office Finance						
14	Investor Relations						
15	Treasury				-5		
16	**Total**				**-31**		

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Schedule 7
Year Over Year FTE Changes

Purpose: This schedule explains the year over year changes in the Full Time Equivalent (FTE) forecast.

Line	Department	Inc/(Dec)	Explanation
		2020 to 2021	
1	Business Finance	(6.0)	FTE reductions will be enabled by standardizing practices across off Business Finance teams, streamlining monthly reporting
2	Business Finance OS	(3.0)	FTE reductions will be enabled by standardizing practices across off Business Finance teams, streamlining monthly reporting
3	Controller	(10.6)	FTE reductions will be enabled by a consolidation of leadership positions, along with cross functional process streamlining
4	Finance and Planning	(6.0)	FTE Reduction driven by a consolidation of leadership positions, along with a slight decrease in strategic analysis needs
5	Treasury	(5.0)	FTE Reduction driven by a reduction in centralized Enterprise Continuous Improvement needs
6	**Total**	**(30.6)**	
		2021 to 2022	
7	Business Finance	0.0	
8	Business Finance OS	0.0	
9	Controller	0.0	
10	Finance and Planning	0.0	
11	Treasury	0.0	
12	**Total**	**0.0**	
		2022 to 2023	
13	Business Finance	0.0	
14	Business Finance OS	0.0	
15	Controller	0.0	
16	Finance and Planning	0.0	
17	Treasury	0.0	
18	**Total**	**0.0**	

PACIFIC GAS AND ELECTRIC COMPANY
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Exhibit (PG&E-9), Administrative and General Expenses
Finance Organization

Schedule 8
Summary of Vacancy Savings Calculation
Nominal Dollars
($000s)

Purpose: This schedule shows total vacancy savings for the Organization. For the calculation of vacancy savings for each department, please refer to the Department workpaper schedule D7.

Line	Description	Forecast 2021	Forecast 2022	Forecast 2023	Ref[a]
	FERC Account 920 - Admin & Gen Salaries				
	ORGANIZATION VIEW				
1	Direct Labor	36,229	37,319	38,460	
2	Vacancy Savings	(1,848)	(1,897)	(1,963)	
3	Indirect Labor	(580)	(580)	(580)	
4	**Total Labor**	**33,801**	**34,842**	**35,916**	Sch. 3, Line 1
	DEPARTMENT VIEW				
5	Business Finance				
6	Direct Labor	5,585	5,756	5,931	
7	Vacancy Savings	(201)	(207)	(213)	
8	Indirect Labor	(26)	(26)	(26)	
9	Total Labor	**5,358**	**5,522**	**5,692**	
	Business Finance OS				
10	Direct Labor	658	670	699	
11	Vacancy Savings	(658)	(670)	(699)	
12	Indirect Labor				
13	Total Labor				
	Controller				
14	Direct Labor	14,946	15,392	15,851	
15	Vacancy Savings	(529)	(545)	(562)	
16	Indirect Labor	(302)	(302)	(302)	
17	Total Labor	**14,115**	**14,544**	**14,987**	
	Finance and Planning				
18	Direct Labor	7,531	7,756	7,989	
19	Vacancy Savings	(254)	(262)	(270)	
20	Indirect Labor	(200)	(200)	(200)	
21	Total Labor	**7,077**	**7,294**	**7,519**	
	Immediate Office				
22	Direct Labor	6	6	6	
23	Vacancy Savings				
24	Indirect Labor	(6)	(6)	(6)	
25	Total Labor				
	Immediate Office Finance				
26	Direct Labor	316	325	335	
27	Vacancy Savings				
28	Indirect Labor				
29	Total Labor	**316**	**325**	**335**	
	Investor Relations				
30	Direct Labor	565	582	600	
31	Vacancy Savings				
32	Indirect Labor	(4)	(4)	(4)	
33	Total Labor	**561**	**578**	**596**	
	Treasury				
34	Direct Labor	6,623	6,832	7,048	
35	Vacancy Savings	(205)	(212)	(219)	
36	Indirect Labor	(42)	(42)	(42)	
37	Total Labor	**6,376**	**6,578**	**6,788**	

PACIFIC GAS AND ELECTRIC COMPANY
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Exhibit (PG&E-9), Administrative and General Expenses
Finance Organization

Schedule 9
Calculation of Capitalization Rate

Purpose:
- This schedule shows the capitalization rates for each Department. Witnesses were asked to identify work performed by their organization that could be eliminated if there were no new or ongoing construction activities being performed by the Company.
- The Department schedules indicated in the Reference column below show the calculation of the capitalization rate for each Department.

Line	Department	Capital Allocation % Labor	Capital Allocation % Materials	Capital Allocation $ Labor	Capital Allocation $ Materials	Ref[a]
1	1) CFO Immediate Office					Sch. D8, Lines 2, 5
2	2) Business Finance [b]					Sch. D8, Lines 2, 5
3	3) Controller					Sch. D8, Lines 2, 5
4	4) Investor Relations					Sch. D8, Lines 2, 5
5	5) Treasury					Sch. D8, Lines 2, 5
6	6) Finance and Planning					Sch. D8, Lines 2, 5
7	7) Business Finance OS (b)	N/A	N/A	N/A	N/A	

(a) Please refer to the appropriate Department workpapers for further details.

(b) Business Finance OS costs are capitalized within the Line of Business and do not impact the development of the composite rate shown in the WP supporting Exhibit (PG&E-10) Results of Operations, Chapter 8 Administrative and General Expense, therefore no capitalization calculation is needed for this department.

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Exhibit (PG&E-9), Administrative and General Expenses

WORKPAPERS SUPPORTING
Immediate Office, Finance

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▪ Historical and Forecast Year over Year Walk	Schedule D3	WP 2-15
▪ Historical Adjustments (2016-2020)	Schedule D4	WP 2-16
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PACIFIC GAS AND ELECTRIC COMPANY
2023 GENERAL RATE CASE
Exhibit (PG&E-9), Administrative and General Expenses
Immediate Office Finance

Schedule D1
Historical and Forecast GRC Expenses (FERC Account 920, 921, 923)
Nominal Dollars
($000s)

		Recorded Adjusted					Forecast			
Line	**Description**	**2016**	**2017**	**2018**	**2019**	**2020**	**2021**	**2022**	**2023**	**Ref[a]**
Department										
1	920 - Admin & Gen Salaries	242	290	291	289	335	316	325	335	
2	921 - Office Supplies & Ex	223	16	8	39	3	3	3	3	
3	923 - Outside Svc Employ - Utility	222	136	2	10	3	19	19	19	
4	923 - Outside Svc Employ - Corp	623	943	1,030	197	101	30	30	30	
5	**Total**	**1,310**	**1,385**	**1,331**	**534**	**443**	**368**	**378**	**388**	
6	**Change from Prior Year**		**75**	**(54)**	**(797)**	**(92)**	**(74)**	**10**	**10**	
Sub-Departments										
	Immediate Office Finance									
7	920 - Admin & Gen Salaries	124	160	160	162	182	152	156	161	
8	921 - Office Supplies & Ex	220	11	6	27	3	1	1	1	
9	923 - Outside Svc Employ - Utility	132	55	2	10	3	19	19	19	
10	923 - Outside Svc Employ - Corp	623	943	1,030	197	101	30	30	30	
11	**Total**	**1,099**	**1,170**	**1,198**	**395**	**289**	**202**	**207**	**212**	
12	**Change from Prior Year**		**71**	**28**	**(803)**	**(106)**	**(87)**	**5**	**5**	
13	**Performance & Process Improvement**									
14	920 - Admin & Gen Salaries	118	130	131	127	154	164	169	174	
15	921 - Office Supplies & Ex	4	4	2	12		2	2	2	
16	923 - Outside Svc Employ - Utility	89	80							
17	923 - Outside Svc Employ - Corp									
18	**Total**	**211**	**215**	**133**	**139**	**154**	**166**	**171**	**176**	
19	**Change from Prior Year**		**4**	**(82)**	**6**	**15**	**12**	**5**	**5**	

PACIFIC GAS AND ELECTRIC COMPANY
2023 GENERAL RATE CASE
Exhibit (PG&E-9), Administrative and General Expenses
Immediate Office Finance

Schedule D2
Historical and Forecast GRC Expenses (FERC Account 920, 921, 923)
Base Year Dollars
($000s)

		Recorded Adjusted					Forecast			
Line	**Description**	**2016**	**2017**	**2018**	**2019**	**2020**	**2021**	**2022**	**2023**	**Ref[(a)]**
Department										
1	920 - Admin & Gen Salaries	275	319	310	298	335	306	306	305	
2	921 - Office Supplies & Ex	238	16	8	39	3	3	3	3	
3	923 - Outside Svc Employ - Utility	236	142	2	10	3	19	19	18	
4	923 - Outside Svc Employ - Corp	664	990	1,063	199	101	30	29	28	
5	**Total**	**1,412**	**1,467**	**1,383**	**546**	**443**	**358**	**357**	**355**	
6	**Change from Prior Year**		**55**	**(84)**	**(837)**	**(103)**	**(84)**	**(2)**	**(2)**	
Sub-Departments										
	Immediate Office Finance									
7	920 - Admin & Gen Salaries	140	176	170	167	182	147	147	147	
8	921 - Office Supplies & Ex	234	12	6	27	3	1	1	1	
9	923 - Outside Svc Employ - Utility	141	58	2	10	3	19	19	18	
10	923 - Outside Svc Employ - Corp	664	990	1,063	199	101	30	29	28	
11	**Total**	**1,179**	**1,236**	**1,241**	**402**	**289**	**197**	**196**	**195**	
12	**Change from Prior Year**		**57**	**5**	**(839)**	**(113)**	**(92)**	**(1)**	**(1)**	
13	Performance & Process Improvement									
14	920 - Admin & Gen Salaries	134	143	140	131	154	159	159	158	
15	921 - Office Supplies & Ex	4	4	2	12		2	2	2	
16	923 - Outside Svc Employ - Utility	95	84							
17	923 - Outside Svc Employ - Corp									
18	**Total**	**234**	**232**	**142**	**143**	**154**	**161**	**161**	**160**	
19	**Change from Prior Year**		**(2)**	**(90)**	**1**	**11**	**7**		**(1)**	

20	**Escalation Factor [1] [2] [3]**	**2016**	**2017**	**2018**	**2019**	**2020**	**2021**	**2022**	**2023**
21	920 - Admin & Gen Salaries	0.8799	0.9095	0.9393	0.9701	1.0000	1.0306	1.0644	1.0993
22	921 - Office Supplies & Ex	0.9391	0.9531	0.9664	0.9857	1.0000	1.0142	1.0336	1.0570
23	923 - Outside Svc Employ - Utility	0.9391	0.9531	0.9691	0.9898	1.0000	1.0142	1.0336	1.0570
24	923 - Outside Svc Employ - Corp	0.9391	0.9531	0.9691	0.9898	1.0000	1.0142	1.0336	1.0570
						Base Year			

[1] Base Dollar = Nominal Dollar (from Schedule D1)/Annual Escalation Factor
[2] See Exhibit (PG&E-8) - Human Resources, Ch. 4.- Compensation, STIP, Non-qualified Retirement and Labor Escalations.
[3] See Exhibit (PG&E-12) - General Report, Ch. 3.- Escalation Rates.

Pacific Gas and Electric Company
2023 General Rate Case
Exhibit (PG&E-9), Administrative and General Expenses
Immediate Office Finance

Schedule D3
Historical and Forecast Year over Year Walk
Nominal Dollars
($000s)

Purpose: This schedule shows the change in costs from 2016 through 2023 by cost type and FERC account.

				FERC Account					
	Year	Cost Type	Amount	920	921	923-Utility	923-Corp	Explanation	Ref
1	2016	**Recorded Adjusted**	**1,310**	**242**	**223**	**222**	**623**		Sch. D1, Line 5
2	to	Labor	48	48				Below Threshold Variance	
3	2017	Materials & Employee Related	(208)		(208)				
4		Contracts	(86)			(86)			
5		Corporation Charges	320				320		
6		**Net Change**	**75**	**48**	**(208)**	**(86)**	**320**		Sch. D1, Line 6
9	2017	**Recorded Adjusted**	**1,385**	**290**	**16**	**136**	**943**		Sch. D1, Line 5
10	to	Labor	1	1				Below Threshold Variance	
11	2018	Materials & Employee Related	(8)		(8)				
12		Contracts	(134)			(134)			
13		Corporation Charges	87				87		
14		**Net Change**	**(54)**	**1**	**(8)**	**(134)**	**87**		Sch. D1, Line 6
15	2018	**Recorded Adjusted**	**1,331**	**291**	**8**	**2**	**1,030**		Sch. D1, Line 5
16	to	Labor	(2)	(2)				$797 Decrease primarily due to decrease in Corporation	
17	2019	Materials & Employee Related	31		31			Headcount (CFO to Exec Comp PCC)	
18		Contracts	8			8			
19		Corporation Charges	(834)				(834)		
20		**Net Change**	**(797)**	**(2)**	**31**	**8**	**(834)**		Sch. D1, Line 6
21	2019	**Recorded Adjusted**	**534**	**289**	**39**	**10**	**197**		Sch. D1, Line 5
22	to	Labor	47	47				Below Threshold Variance	
23	2020	Materials & Employee Related	(36)		(36)				
24		Contracts	(7)			(7)			
25		Corporation Charges	(96)				(96)		
26		**Net Change**	**(92)**	**47**	**(36)**	**(7)**	**(96)**		Sch. D1, Line 6
27	2020	**Forecast**	**443**	**335**	**3**	**3**	**101**		Sch. D1, Line 5
28	to	Labor	(20)	(20)				Immaterial Variance	
29	2021	Materials & Employee Related							
30		Contracts	16			16			
31		Corporation Charges	(71)				(71)		
32		**Net Change**	**(74)**	**(20)**		**16**	**(71)**		Sch. D1, Line 6
33	2021	**Forecast**	**368**	**316**	**3**	**19**	**30**		Sch. D1, Line 5
34	to	Labor	10	10				Immaterial Variance	
35	2022	Materials & Employee Related							
36		Contracts							
37		Corporation Charges							
38		**Net Change**	**10**	**10**					Sch. D1, Line 6
39	2022	**Forecast**	**378**	**325**	**3**	**19**	**30**		Sch. D1, Line 5
40	to	Labor	10	10				Immaterial Variance	
41	2023	Materials & Employee Related							
42		Contracts							
43		Corporation Charges							
44		**Net Change**	**10**	**10**					Sch. D1, Line 6
45	2023	**Forecast**	**388**	**335**	**3**	**19**	**30**		Sch. D1, Line 5

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Schedule D4
Historical Adjustments
Nominal Dollars
($000s)

Purpose: This schedule shows the calculation of the Recorded Adjusted costs appearing on Schedule D1. Line 1 shows the total Recorded costs for each of the historical years, and Lines 2 through 6 show the adjustments made to determine the Recorded Adjusted costs. The two types of adjustments are: (1) Reorganizations, which reflect the movement of employees or contracts from one department to another; and (2) Other Adjustments, which relate to costs excluded from the GRC forecast of the department.

Line	Description	2016	2017	2018	2019	2020	Ref
1	**Recorded**	**1,310**	**1,385**	**1,331**	**534**	**15,410**	Sch. D6, Line 5
	Adjustments:						
2	Reorganizations						
3	**Subtotal Reorganizations**						
4	Other Adjustments						
5	Event Driven Adjustment					(14,967)	
6	**Subtotal Other Adjustments**						
7	**Total Adjustments (line 3 + line 5)**						Sch. D6, line 10
8	**Recorded Adjusted (line 1 + line 6)**	**1,310**	**1,385**	**1,331**	**534**	**15,410**	Sch. D1, line 5

PACIFIC GAS AND ELECTRIC COMPANY
2023 GENERAL RATE CASE
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Schedule D5
Explanations of Historical Adjustments to Support Schedule D4

Table 1: This table provides the business purpose of each Reorganization adjustment on Schedule D4.

Sch. D4 Adj Line	From Department	To Department	Explanation *(e.g. Business purpose of the adjustment)*

Table 2: This table provides the business purpose of each Other adjustment on Schedule D4.

5			Remove dollars related to Wildfire and Bankruptcy

PACIFIC GAS AND ELECTRIC COMPANY
2023 GENERAL RATE CASE
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Immediate Office Finance

Schedule D6
Historical Adjustments by FERC Account
Nominal Dollars
($000s)

Purpose: This schedule provides a summary of all Historical Adjustments by FERC Accoun

Line	Description	2016	2017	2018	2019	2020	Ref
RECORDED BY FERC ACCOUNT							
1	920 Admin & Gen Salaries	242	290	291	289	335	
2	921 Office Supplies & Ex	223	16	8	39	3	
3	923 Outside Services - Utility	222	136	2	10	14,971	
4	923 Outside Services - Corp	623	943	1,030	197	101	
5	**Total Recorded**	**1,310**	**1,385**	**1,331**	**534**	**15,410**	
ADJUSTMENTS BY FERC ACCOUNT							
6	920 Admin & Gen Salaries						
7	921 Office Supplies & Ex						
8	923 Outside Services - Utility					(14,967)	
9	923 Outside Services - Corp						
10	**Total Adjustments**					**(14,967)**	
RECORDED ADJUSTED BY FERC ACCOUNT							
11	920 Admin & Gen Salaries	242	290	291	289	335	
12	921 Office Supplies & Ex	223	16	8	39	3	
13	923 Outside Services - Utility	222	136	2	10	3	
14	923 Outside Services - Corp	623	943	1,030	197	101	
15	**Total Recorded Adjusted**	**1,310**	**1,385**	**1,331**	**534**	**443**	

PACIFIC GAS AND ELECTRIC COMPANY
2023 GENERAL RATE CASE
Exhibit (PG&E-9), Administrative and General Expenses
Immediate Office Finance

Schedule D7
Summary of Vacancy Savings Calculation
Nominal Dollars
($000s)

Purpose: This schedule shows labor and vacancy savings.

Line	Description	Forecast 2021	Forecast 2022	Forecast 2023	Ref
FERC Account 920 - Admin & Gen Salaries					
1	Direct Labor [a]	316	325	335	
2	Vacancy Savings [b]				
3	Indirect Labor [c]				
4	**Total Labor**	**316**	**325**	**335**	Sch. D1, Line 1

[a] Direct Labor is the salaries associated with department employees

[b] Labor vacancy savings was calculated based on the financial view organization for organizations with more than 50 people and PCCs with more than 10 people.
The vacancy savings calculation is as follows:

$$\frac{\text{average open requisitions for a four month period}}{\text{budgeted headcount}} \times \text{Planned Labor}$$

[c] Indirect labor is the labor associated with interdepartmental services.

PACIFIC GAS AND ELECTRIC COMPANY
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Immediate Office Finance

Schedule D8
Calculation of Capitalization Rate
Nominal Dollars
($000s)

Purpose:
-This schedule shows the capitalization rate for the Department. Corporate Services witnesses identified work performed by their organization that could be eliminated if there were no new or ongoing construction activities being performed by the Company.
-The capitalization rates are then used to calculate an aggregate Labor and M&S Transfer to Construction rate that would be applied to all Corporate Service Organizations. The results are shown in the workpapers supporting Exhibit (PG&E-10) Results of Operations, Chapter 8 Administrative and General Expense.

Summary

Line	Description	Amount
1	FERC Account 920 - Admin and General Salaries	335
2	Imputed transfer to construction - Labor rate	
3	**Total Transfer to Construction - Labor $**	
4	FERC Account 921 - Office Supplies and Expenses	3
5	Imputed transfer to construction - Materials & Supplies (M&S) rate	
6	**Total Transfer to Construction - M&S $**	

Calculated Transfer to Construction - Labor and Materials & Supplies, by Department/Subdepartment:

		A	B	C = A * B	D	E	F = D * E	
Line	**Department/Subdepartment**	**FERC 920**	**Capital Allocation %**	**Capital Allocation $**	**FERC 921**	**Capital Allocation %**	**Capital Allocation $**	**Ref**
7	Immediate Office Finance	161			1			
8	Performance & Process Improvement	174			2			
9	**Total**	**335**			**3**			

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WORKPAPERS SUPPORTING
Business Finance

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PACIFIC GAS AND ELECTRIC COMPANY
2023 GENERAL RATE CASE
Exhibit (PG&E-9), Administrative and General Expenses
Business Finance

Schedule D1
Historical and Forecast GRC Expenses (FERC Account 920, 921, 923)
Nominal Dollars
($000s)

		Recorded Adjusted					Forecast			
Line	Description	2016	2017	2018	2019	2020	2021	2022	2023	Ref[a]
Department										
1	920 - Admin & Gen Salaries	8,849	7,180	5,985	6,069	5,180	5,358	5,522	5,692	
2	921 - Office Supplies & Ex	215	97	126	174	190	98	100	101	
3	923 - Outside Svc Employ - Utility	51	66	188	9	20	48	49	51	
4	923 - Outside Svc Employ - Corp	42	32	14	14	14	14	14	14	
5	**Total**	**9,156**	**7,375**	**6,314**	**6,266**	**5,404**	**5,518**	**5,685**	**5,858**	
6	**Change from Prior Year**		**(1,781)**	**(1,061)**	**(48)**	**(862)**	**115**	**167**	**172**	
Sub-Departments										
	Business Finance Services									
7	920 - Admin & Gen Salaries	2,973	2,651	1,990	2,007	1,409	1,390	1,433	1,477	
8	921 - Office Supplies & Ex	111	53	67	75	117	42	43	45	
9	923 - Outside Svc Employ - Utility	21	24	182	9	20	48	49	51	
10	923 - Outside Svc Employ - Corp						14	14	14	
11	**Total**	**3,105**	**2,728**	**2,239**	**2,091**	**1,546**	**1,494**	**1,539**	**1,586**	
12	**Change from Prior Year**		**(377)**	**(489)**	**(148)**	**(545)**	**(52)**	**45**	**47**	
13	**Economic & Project Analysis**									
14	920 - Admin & Gen Salaries									
15	921 - Office Supplies & Ex									
16	923 - Outside Svc Employ - Utility									
17	923 - Outside Svc Employ - Corp									
18	**Total**									
19	**Change from Prior Year**									
20	**Finance Process & Systems**									
21	920 - Admin & Gen Salaries	5,876	4,529	3,995	4,062	3,771	3,968	4,090	4,215	
22	921 - Office Supplies & Ex	104	44	59	99	72	56	56	56	
23	923 - Outside Svc Employ - Utility	29	42	7						
24	923 - Outside Svc Employ - Corp	42	32	14	14	14				
25	**Total**	**6,051**	**4,648**	**4,075**	**4,175**	**3,858**	**4,024**	**4,146**	**4,271**	
26	**Change from Prior Year**		**(1,403)**	**(573)**	**100**	**(317)**	**166**	**122**	**125**	

PACIFIC GAS AND ELECTRIC COMPANY
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Exhibit (PG&E-9), Administrative and General Expenses
Business Finance

Schedule D2
Historical and Forecast GRC Expenses (FERC Account 920, 921, 923)
Base Year Dollars
($000s)

		Recorded Adjusted					Forecast			
Line	Description	2016	2017	2018	2019	2020	2021	2022	2023	Ref[a]
Department										
1	920 - Admin & Gen Salaries	10,057	7,894	6,372	6,256	5,180	5,199	5,188	5,178	
2	921 - Office Supplies & Ex	229	102	131	177	190	97	96	96	
3	923 - Outside Svc Employ - Utility	54	69	194	9	20	47	48	48	
4	923 - Outside Svc Employ - Corp	45	34	14	14	14	14	14	13	
5	**Total**	**10,384**	**8,099**	**6,712**	**6,456**	**5,404**	**5,357**	**5,346**	**5,335**	
6	**Change from Prior Year**		**(2,285)**	**(1,388)**	**(256)**	**(1,052)**	**(47)**	**(11)**	**(11)**	
Sub-Departments										
	Business Finance Services									
7	920 - Admin & Gen Salaries	3,379	2,915	2,119	2,068	1,409	1,349	1,346	1,343	
8	921 - Office Supplies & Ex	118	56	70	76	117	41	42	42	
9	923 - Outside Svc Employ - Utility	23	25	188	9	20	47	48	48	
10	923 - Outside Svc Employ - Corp						14	14	13	
11	**Total**	**3,520**	**2,995**	**2,376**	**2,154**	**1,546**	**1,451**	**1,449**	**1,447**	
12	**Change from Prior Year**		**(525)**	**(619)**	**(222)**	**(608)**	**(95)**	**(2)**	**(2)**	
13	**Economic & Project Analysis**									
14	920 - Admin & Gen Salaries									
15	921 - Office Supplies & Ex									
16	923 - Outside Svc Employ - Utility									
17	923 - Outside Svc Employ - Corp									
18	**Total**									
19	**Change from Prior Year**									
20	**Finance Process & Systems**									
21	920 - Admin & Gen Salaries	6,678	4,980	4,253	4,188	3,771	3,850	3,842	3,834	
22	921 - Office Supplies & Ex	111	46	61	100	72	56	55	53	
23	923 - Outside Svc Employ - Utility	31	45	7						
24	923 - Outside Svc Employ - Corp	45	34	14	14	14				
25	**Total**	**6,864**	**5,104**	**4,335**	**4,302**	**3,858**	**3,905**	**3,897**	**3,888**	
26	**Change from Prior Year**		**(1,760)**	**(769)**	**(33)**	**(444)**	**47**	**(8)**	**(9)**	

	Escalation Factor [1] [2] [3]	**2016**	**2017**	**2018**	**2019**	**2020**	**2021**	**2022**	**2023**
28	920 - Admin & Gen Salaries	0.8799	0.9095	0.9393	0.9701	1.0000	1.0306	1.0644	1.0993
29	921 - Office Supplies & Ex	0.9391	0.9531	0.9664	0.9857	1.0000	1.0142	1.0336	1.0570
30	923 - Outside Svc Employ - Utility	0.9391	0.9531	0.9691	0.9898	1.0000	1.0142	1.0336	1.0570
31	923 - Outside Svc Employ - Corp	0.9391	0.9531	0.9691	0.9898	1.0000	1.0142	1.0336	1.0570
						Base Year			

[1] Base Dollar = Nominal Dollar (from Schedule D1)/Annual Escalation Factor
[2] See Exhibit (PG&E-8) - Human Resources, Ch. 4.- Compensation, STIP, Non-qualified Retirement and Labor Escalations.
[3] See Exhibit (PG&E-12) - General Report, Ch. 3.- Escalation Rates.

Pacific Gas and Electric Company
2023 General Rate Case
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Business Finance

Schedule D3
Historical and Forecast Year over Year Walk
Nominal Dollars
($000s)

Purpose: This schedule shows the change in costs from 2016 through 2023 by cost type and FERC account.

				FERC Account					
	Year	Cost Type	Amount	920	921	923-Utility	923-Corp	Explanation	Ref
1	2016	**Recorded Adjusted**	**9,156**	**8,849**	**215**	**51**	**42**		Sch. D1, Line 5
2	to	Labor	(1,669)	(1,669)				$1.8M Decrease primarily due to Labor, decreasing	
3	2017	Materials & Employee Related	(118)		(118)			Headcount	
4		Contracts	16			16			
5		Corporation Charges	(10)				(10)		
6		**Net Change**	**(1,781)**	**(1,669)**	**(118)**	**16**	**(10)**		Sch. D1, Line 6
9	2017	**Recorded Adjusted**	**7,375**	**7,180**	**97**	**66**	**32**		Sch. D1, Line 5
10	to	Labor	(1,194)	(1,194)				$1.1M Decrease primarily due to Labor, decreasing	
11	2018	Materials & Employee Related	29		29			Headcount	
12		Contracts	122			122			
13		Corporation Charges	(18)				(18)		
14		**Net Change**	**(1,061)**	**(1,194)**	**29**	**122**	**(18)**		Sch. D1, Line 6
15	2018	**Recorded Adjusted**	**6,314**	**5,985**	**126**	**188**	**14**		Sch. D1, Line 5
16	to	Labor	84	84				Below Threshold Variance	
17	2019	Materials & Employee Related	48		48				
18		Contracts	(179)			(179)			
19		Corporation Charges							
20		**Net Change**	**(48)**	**84**	**48**	**(179)**			Sch. D1, Line 6
21	2019	**Recorded Adjusted**	**6,266**	**6,069**	**174**	**9**	**14**		Sch. D1, Line 5
22	to	Labor	(889)	(889)				FERC 920: Decrease $0.9M primarily due to Labor, driven	
23	2020	Materials & Employee Related	16		16			by more spend dedicated to Business Finance OS	
24		Contracts	10			10		FERC 921 & 923: Immaterial Variance	
25		Corporation Charges	()				()		
26		**Net Change**	**(862)**	**(889)**	**16**	**10**	**()**		Sch. D1, Line 6
27	2020	**Forecast**	**5,404**	**5,180**	**190**	**20**	**14**		Sch. D1, Line 5
28	to	Labor	178	178				FERC 920: Increase of $178K due to Labor Escalation	
29	2021	Materials & Employee Related	(91)		(91)			FERC 921 & 923: Immatieral Variance	
30		Contracts	28			28			
31		Corporation Charges							
32		**Net Change**	**115**	**178**	**(91)**	**28**			Sch. D1, Line 6
33	2021	**Forecast**	**5,518**	**5,358**	**98**	**48**	**14**		Sch. D1, Line 5
34	to	Labor	164	164				FERC 920: Increase of $164K due to Labor Escalation	
35	2022	Materials & Employee Related	1		1			FERC 921 & 923: Immatieral Variance	
36		Contracts	1			1			
37		Corporation Charges							
38		**Net Change**	**167**	**164**	**1**	**1**			Sch. D1, Line 6
39	2022	**Forecast**	**5,685**	**5,522**	**100**	**49**	**14**		Sch. D1, Line 5
40	to	Labor	170	170				FERC 920: Increase of $170K due to Labor Escalation	
41	2023	Materials & Employee Related	1		1			FERC 921 & 923: Immatieral Variance	
42		Contracts	2			2			
43		Corporation Charges							
44		**Net Change**	**172**	**170**	**1**	**2**			Sch. D1, Line 6
45	2023	**Forecast**	**5,858**	**5,692**	**101**	**51**	**14**		Sch. D1, Line 5

PACIFIC GAS AND ELECTRIC COMPANY
2023 GENERAL RATE CASE
Exhibit (PG&E-9), Administrative and General Expenses
Business Finance

Schedule D4
Historical Adjustments
Nominal Dollars
($000s)

Purpose: This schedule shows the calculation of the Recorded Adjusted costs appearing on Schedule D1. Line 1 shows the total Recorded costs for each of the historical years, and Lines 2 through 6 show the adjustments made to determine the Recorded Adjusted costs. The two types of adjustments are: (1) Reorganizations, which reflect the movement of employees or contracts from one department to another; and (2) Other Adjustments, which relate to costs excluded from the GRC forecast of the department.

Line	Description	2016	2017	2018	2019	2020	Ref
1	**Recorded**	**9,156**	**7,375**	**6,314**	**6,266**	**5,404**	Sch. D6, Line 5
	Adjustments:						
2	Reorganizations						
3	**Subtotal Reorganizations**						
4	Other Adjustments						
5	Event Driven Adjustment						
6	**Subtotal Other Adjustments**						
7	**Total Adjustments (line 3 + line 5)**						Sch. D6, line 10
8	**Recorded Adjusted (line 1 + line 6)**	**9,156**	**7,375**	**6,314**	**6,266**	**5,404**	Sch. D1, line 5

PACIFIC GAS AND ELECTRIC COMPANY
2023 GENERAL RATE CASE
Exhibit (PG&E-9), Administrative and General Expenses
Business Finance

Schedule D5
Explanations of Historical Adjustments to Support Schedule D4

Table 1: This table provides the business purpose of each Reorganization adjustment on Schedule D4.

Sch. D4 Adj Line	From Department	To Department	Explanation *(e.g. Business purpose of the adjustment)*

Table 2: This table provides the business purpose of each Other adjustment on Schedule D4.

PACIFIC GAS AND ELECTRIC COMPANY
2023 GENERAL RATE CASE
Exhibit (PG&E-9), Administrative and General Expenses
Business Finance

Schedule D6
Historical Adjustments by FERC Account
Nominal Dollars
($000s)

Purpose: This schedule provides a summary of all Historical Adjustments by FERC Account

Line	Description		2016	2017	2018	2019	2020	Ref
RECORDED BY FERC ACCOUNT								
1	920 Admin & Gen Salaries	Rec - 920	8,849	7,180	5,985	6,069	5,180	
2	921 Office Supplies & Ex	Rec - 921	215	97	126	174	190	
3	923 Outside Services - Utility	Rec - 923	51	66	188	9	20	
4	923 Outside Services - Corp	Rec - 923	42	32	14	14	14	
5	**Total Recorded**	Recorded	**9,156**	**7,375**	**6,314**	**6,266**	**5,404**	
ADJUSTMENTS BY FERC ACCOUNT								
6	920 Admin & Gen Salaries	Adj - 920						
7	921 Office Supplies & Ex	Adj - 921						
8	923 Outside Services - Utility	Adj - 923						
9	923 Outside Services - Corp	Adj - 923						
10	**Total Adjustments**	Adjustme						
RECORDED ADJUSTED BY FERC ACCOUNT								
11	920 Admin & Gen Salaries	Rec Adj -	8,849	7,180	5,985	6,069	5,180	
12	921 Office Supplies & Ex	Rec Adj -	215	97	126	174	190	
13	923 Outside Services - Utility	Rec Adj -	51	66	188	9	20	
14	923 Outside Services - Corp	Rec Adj -	42	32	14	14	14	
15	**Total Recorded Adjusted**	Recorded	**9,156**	**7,375**	**6,314**	**6,266**	**5,404**	

PACIFIC GAS AND ELECTRIC COMPANY
2023 GENERAL RATE CASE
Exhibit (PG&E-9), Administrative and General Expenses
Business Finance

Schedule D7
Summary of Vacancy Savings Calculation
Nominal Dollars
($000s)

Purpose: This schedule shows labor and vacancy savings.

Line	Description	Forecast 2021	Forecast 2022	Forecast 2023	Ref
FERC Account 920 - Admin & Gen Salaries					
1	Direct Labor [a]	5,585	5,756	5,931	
2	Vacancy Savings [b]	(201)	(207)	(213)	
3	Indirect Labor [c]	(26)	(26)	(26)	
4	**Total Labor**	**5,358**	**5,522**	**5,692**	Sch. D1, Line 1

[a] Direct Labor is the salaries associated with department employees

[b] Labor vacancy savings was calculated based on the financial view organization for organizations with more than 50 people and PCCs with more than 10 people.
The vacancy savings calculation is as follows:

$$\frac{\text{average open requisitions for a four month period}}{\text{budgeted headcount}} \times \text{Planned Labor}$$

[c] Indirect labor is the labor associated with interdepartmental services.

PACIFIC GAS AND ELECTRIC COMPANY
2023 General Rate Case
Exhibit (PG&E-9), Administrative and General Expenses
Business Finance

Schedule D8
Calculation of Capitalization Rate
Nominal Dollars
($000s)

Purpose:
-This schedule shows the capitalization rate for the Department. Corporate Services witnesses identified work performed by their organization that could be eliminated if there were no new or ongoing construction activities being performed by the Company.
-The capitalization rates are then used to calculate an aggregate Labor and M&S Transfer to Construction rate that would be applied to all Corporate Service Organizations. The results are shown in the workpapers supporting Exhibit (PG&E-10) Results of Operations, Chapter 8 Administrative and General Expense.

Summary

Line	Description	Amount
1	FERC Account 920 - Admin and General Salaries	5,692
2	Imputed transfer to construction - Labor rate	2.22%
3	**Total Transfer to Construction - Labor $**	**126**
4	FERC Account 921 - Office Supplies and Expenses	101
5	Imputed transfer to construction - Materials & Supplies (M&S) rate	1.67%
6	**Total Transfer to Construction - M&S $**	**2**

Calculated Transfer to Construction - Labor and Materials & Supplies, by Department/Subdepartment:

		A	B	C = A * B	D	E	F = D * E	
Line	**Department/Subdepartment**	**FERC 920**	**Capital Allocation %**	**Capital Allocation $**	**FERC 921**	**Capital Allocation %**	**Capital Allocation $**	**Ref**
7	Business Finance Services	1,477			45			
8	Finance Process & Systems	4,215	3.00%	126	56	3.00%	2	
9	**Total**	**5,692**	**2.22%**	**126**	**101**	**1.67%**	**2**	

PACIFIC GAS AND ELECTRIC COMPANY
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Business Finance - OS

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PACIFIC GAS AND ELECTRIC COMPANY
2023 GENERAL RATE CASE
Exhibit (PG&E-9), Administrative and General Expenses
Business Finance - OS

Schedule D1
Historical and Forecast GRC Expenses
Nominal Dollars
($000s)

		Recorded Adjusted					Forecast			
Line	**Description**	**2016**	**2017**	**2018**	**2019**	**2020**	**2021**	**2022**	**2023**	**Ref[a]**
	Business Finance - OS									
1	Labor	12,261	11,171	9,139	9,224	10,813	5,744	5,896	6,052	
2	Non-Labor	1,341	438	241	303	397	5,028	5,168	5,313	
3	**Total:**	**13,602**	**11,609**	**9,379**	**9,527**	**11,210**	**10,772**	**11,064**	**11,365**	
4	**Change from Prior Year**		**(1,992)**	**(2,230)**	**148**	**1,683**	**(439)**	**292**	**301**	

PACIFIC GAS AND ELECTRIC COMPANY
2023 GENERAL RATE CASE
Exhibit (PG&E-9), Administrative and General Expenses
Business Finance - OS

Schedule D2
Historical and Forecast GRC Expenses
Base Year Dollars
($000s)

		Recorded Adjusted					Forecast			
Line	**Description**	**2016**	**2017**	**2018**	**2019**	**2020**	**2021**	**2022**	**2023**	**Ref[a]**
	Business Finance - OS									
1	Labor	13,923	12,293	9,735	9,516	10,813	5,576	5,528	5,482	
2	Non-Labor	1,418	456	243	300	397	5,028	5,049	5,059	
3	**Total:**	**15,341**	**12,750**	**9,978**	**9,816**	**11,210**	**10,604**	**10,578**	**10,541**	
4	**Change from Prior Year**		**(2,591)**	**(2,771)**	**(162)**	**1,395**	**(607)**	**(26)**	**(37)**	

5	**Escalation Factor [1] [2] [3]**	**2016**	**2017**	**2018**	**2019**	**2020**	**2021**	**2022**	**2023**
6	920 - Admin & Gen Salaries	0.8799	0.9095	0.9393	0.9701	1.0000	1.0306	1.0644	1.0993
7	921 - Office Supplies & Ex	0.9391	0.9531	0.9664	0.9857	1.0000	1.0142	1.0336	1.0570
8	923 - Outside Svc Employ - Utility	0.9391	0.9531	0.9691	0.9898	1.0000	1.0142	1.0336	1.0570
9	923 - Outside Svc Employ - Corp	0.9391	0.9531	0.9691	0.9898	1.0000	1.0142	1.0336	1.0570
						Base Year			

[1] Base Dollar = Nominal Dollar (from Schedule D1)/Annual Escalation Factor
[2] See Exhibit (PG&E-8) - Human Resources, Ch. 4.- Compensation, STIP, Non-qualified Retirement and Labor Escalations.
[3] See Exhibit (PG&E-12) - General Report, Ch. 3.- Escalation Rates.

Pacific Gas and Electric Company
2023 General Rate Case
Exhibit (PG&E-9), Administrative and General Expenses
Business Finance - OS

Schedule D3
Historical and Forecast Year over Year Walk
Nominal Dollars
($000s)

Purpose: This schedule shows the change in costs from 2016 through 2023 by cost type.

	Year	Cost Type	Amount	Explanation	Ref
1	2016	Recorded Adjusted	13,602		Sch. D1, Line 4
2	to	Labor	(1,090)	$1,992M Decrease Primarily due to decrease in Labor (Loss	
3	2017	Non-Labor	(902)	approx 20 FTEs)	
4		Net Change	(1,992)		
5	2017	Recorded Adjusted	11,609		Sch. D1, Line 4
6	to	Labor	(2,032)	$2,230K Decrease due to decrease in Labor (Loss approx 30	
7	2018	Non-Labor	(198)	FTEs)	
8		Net Change	(2,230)		
9	2018	Recorded Adjusted	9,379		Sch. D1, Line 4
10	to	Labor	85		
11	2019	Non-Labor	62	Below Variance Threshold	
12		Net Change	148		
13	2019	Recorded Adjusted	9,527		Sch. D1, Line 4
14	to	Labor	1,589	$1,693M Increase primarily due to increase in Labor (Added	
15	2020	Non-Labor	94	approx 10 FTE)	
16		Net Change	1,683		
17	2020	Recorded Adjusted	11,210		Sch. D1, Line 4
18	to	Labor	(5,069)	$439K decrease primarily due to Increased Non-Labor offset	
19	2021	Non-Labor	4,630	with decreased Labor (Loss of approx 17 FTEs)	
20		Net Change	(439)		
21	2021	Forecast	10,772		Sch. D1, Line 4
22	to	Labor	152	$292 Increase due to Increase in Labor Escalation	
23	2022	Non-Labor	141		
24		Net Change	292		
25	2022	Forecast	11,064		Sch. D1, Line 4
26	to	Labor	156	Immaterial Variance	
27	2023	Non-Labor	145		
28		Net Change	301		
29	2023	Forecast	11,365		Sch. D1, Line 4

PACIFIC GAS AND ELECTRIC COMPANY
2023 GENERAL RATE CASE
Exhibit (PG&E-9), Administrative and General Expenses
Business Finance - OS

Schedule D4
Historical Adjustments
Nominal Dollars
($000s)

Purpose: This schedule shows the calculation of the Recorded Adjusted costs appearing on Schedule D1. Line 1 shows the total Recorded costs for each of the historical years, and Lines 2 through 6 show the adjustments made to determine the Recorded Adjusted costs. The two types of adjustments are: (1) Reorganizations, which reflect the movement of employees or contracts from one department to another; and (2) Other Adjustments, which relate to costs excluded from the GRC forecast of the department.

Line	Description	2016	2017	2018	2019	2020	Ref
1	**Recorded**	13,602	11,609	9,379	9,527	11,210	
	Adjustments:						
2	Reorganizations						
3	**Subtotal Reorganizations**						
4	Other Adjustments						
5	**Subtotal Other Adjustments**						
6	**Total Adjustments (line 3 + line 5)**						
7	**Recorded Adjusted (line 1 + line 6)**	13,602	11,609	9,379	9,527	11,210	

PACIFIC GAS AND ELECTRIC COMPANY
2023 GENERAL RATE CASE
Exhibit (PG&E-9), Administrative and General Expenses
Business Finance - OS

Schedule D7
Summary of Vacancy Savings Calculation
Nominal Dollars
($000s)

Purpose: This schedule shows labor and vacancy savings.

		Forecast			
Line	**Description**	**2021**	**2022**	**2023**	**Ref**
Total Labor					
1	Direct Labor [a]	6,402	6,566	6,751	
2	Vacancy Savings [b]	(658)	(670)	(699)	
3	Indirect Labor [c]				
4	**Total Labor**	**5,744**	**5,896**	**6,052**	

[a] Direct Labor is the salaries associated with department employees
[b] Labor vacancy savings was calculated based on the financial view organization for organizations with more than 50 people and PCCs with more than 10 people.
The vacancy savings calculation is as follows:

$$\frac{\text{average open requisitions for a four month period}}{\text{budgeted headcount}} \times \text{Planned Labor}$$

[c] Indirect labor is the labor associated with interdepartmental services.

Business Finance - OS

Schedule D8
Calculation of Capitalization Rate
Nominal Dollars
($000s)

Purpose:
-This schedule shows the capitalization rate for the Department. Corporate Services witnesses identified work performed by their organization that could be eliminated if there were no new or ongoing construction activities being performed by the Company.
-The capitalization rates are then used to calculate an aggregate Labor and M&S Transfer to Construction rate that would be applied to all Corporate Service Organizations. The results are shown in the workpapers supporting Exhibit (PG&E-10) Results of Operations, Chapter 8 Administrative and General Expense.

Summary
Business Finance OS costs are capitalized within the Line of Business and do not impact the development of the composite rate shown in the WP supporting Exhibit (PG&E-10) Results of Operations, Chapter 8 Administrative and General Expense, therefore no capitalization calculation is needed for this department.

PACIFIC GAS AND ELECTRIC COMPANY
2023 GENERAL RATE CASE
Exhibit (PG&E-9), Administrative and General Expenses

WORKPAPERS SUPPORTING
Controller

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PACIFIC GAS AND ELECTRIC COMPANY
2023 GENERAL RATE CASE
Exhibit (PG&E-9), Administrative and General Expenses
Controller

Schedule D1
Historical and Forecast GRC Expenses (FERC Account 920, 921, 923)
Nominal Dollars
($000s)

		Recorded Adjusted					Forecast			
Line	Description	2016	2017	2018	2019	2020	2021	2022	2023	Ref[a]
Department										
1	920 - Admin & Gen Salaries	16,757	16,419	15,119	14,441	15,559	14,115	14,544	14,987	
2	921 - Office Supplies & Ex	542	502	554	871	589	406	406	406	
3	923 - Outside Svc Employ - Utility	5,243	4,375	5,306	4,678	8,593	4,178	4,571	2,915	
4	923 - Outside Svc Employ - Corp	1,651	1,465	1,086	868	1,716	906	906	906	
5	**Total**	**24,193**	**22,761**	**22,064**	**20,857**	**26,458**	**19,606**	**20,428**	**19,215**	
6	**Change from Prior Year**		**(1,432)**	**(697)**	**(1,207)**	**5,600**	**(6,852)**	**822**	**(1,213)**	
Sub-Departments										
	Capital Accounting									
7	920 - Admin & Gen Salaries	3,122	3,018	2,901	2,576	3,123	2,940	3,030	3,122	
8	921 - Office Supplies & Ex	82	66	92	307	(2)	87	87	87	
9	923 - Outside Svc Employ - Utility	105	162	347	157	2,198	285	285	285	
10	923 - Outside Svc Employ - Corp									
11	**Total**	**3,310**	**3,247**	**3,339**	**3,040**	**5,318**	**3,312**	**3,402**	**3,494**	
12	**Change from Prior Year**		**(63)**	**92**	**(299)**	**2,278**	**(2,006)**	**90**	**92**	
13	**VP and Controller**									
14	920 - Admin & Gen Salaries	275	304	375	107	113	117	121	124	
15	921 - Office Supplies & Ex	19	18	55	45	9	23	23	23	
16	923 - Outside Svc Employ - Utility	3,670	3,930	4,497	3,598	5,887	3,631	4,024	2,367	
17	923 - Outside Svc Employ - Corp	1,651	1,465	1,086	868	1,716	545	545	545	
18	**Total**	**5,614**	**5,717**	**6,012**	**4,617**	**7,725**	**4,317**	**4,713**	**3,060**	
19	**Change from Prior Year**		**103**	**295**	**(1,395)**	**3,108**	**(3,408)**	**396**	**(1,653)**	
20	**Corporate Accounting**									
21	920 - Admin & Gen Salaries	5,393	5,199	4,535	4,567	5,505	5,017	5,170	5,327	
22	921 - Office Supplies & Ex	291	152	158	237	237	112	112	112	
23	923 - Outside Svc Employ - Utility	144	87	87	289	56	22	22	22	
24	923 - Outside Svc Employ - Corp						333	333	333	
25	**Total**	**5,828**	**5,438**	**4,780**	**5,093**	**5,798**	**5,483**	**5,636**	**5,794**	
26	**Change from Prior Year**		**(390)**	**(658)**	**313**	**705**	**(315)**	**153**	**158**	
27	**Financial Forecasting & Analysis**									
28	920 - Admin & Gen Salaries	4,443	4,103	3,806	3,851	3,834	3,433	3,538	3,646	
29	921 - Office Supplies & Ex	140	39	69	95	89	56	56	56	
30	923 - Outside Svc Employ - Utility	80	4	133	23	68	67	67	67	
31	923 - Outside Svc Employ - Corp									
32	**Total**	**4,664**	**4,146**	**4,008**	**3,969**	**3,992**	**3,556**	**3,660**	**3,768**	
33	**Change from Prior Year**		**(518)**	**(138)**	**(39)**	**23**	**(436)**	**104**	**108**	
34	**Tax**									
35	920 - Admin & Gen Salaries	3,524	3,794	3,501	3,339	2,983	2,607	2,686	2,768	
36	921 - Office Supplies & Ex	10	227	181	188	256	129	129	129	
37	923 - Outside Svc Employ - Utility	1,243	193	242	612	385	174	174	174	
38	923 - Outside Svc Employ - Corp						28	28	28	
39	**Total**	**4,777**	**4,213**	**3,924**	**4,139**	**3,624**	**2,938**	**3,017**	**3,099**	
40	**Change from Prior Year**		**(564)**	**(289)**	**215**	**(515)**	**(686)**	**79**	**82**	

PACIFIC GAS AND ELECTRIC COMPANY
2023 GENERAL RATE CASE
Exhibit (PG&E-9), Administrative and General Expenses
Controller

Schedule D2
Historical and Forecast GRC Expenses (FERC Account 920, 921, 923)
Base Year Dollars
($000s)

		Recorded Adjusted					Forecast			
Line	Description	2016	2017	2018	2019	2020	2021	2022	2023	Ref[a]
Department										
1	920 - Admin & Gen Salaries	19,044	18,053	16,095	14,885	15,559	13,695	13,664	13,634	
2	921 - Office Supplies & Ex	577	526	573	883	589	400	393	384	
3	923 - Outside Svc Employ - Utility	5,583	4,590	5,475	4,727	8,593	4,120	4,422	2,758	
4	923 - Outside Svc Employ - Corp	1,758	1,537	1,120	877	1,716	894	877	858	
5	**Total**	**26,962**	**24,707**	**23,264**	**21,372**	**26,458**	**19,110**	**19,357**	**17,633**	
6	**Change from Prior Year**		**(2,256)**	**(1,443)**	**(1,892)**	**5,086**	**(7,348)**	**247**	**(1,723)**	
Sub-Departments										
	Capital Accounting									
7	920 - Admin & Gen Salaries	3,549	3,318	3,088	2,655	3,123	2,853	2,847	2,840	
8	921 - Office Supplies & Ex	88	70	95	311	(2)	85	84	82	
9	923 - Outside Svc Employ - Utility	112	170	358	159	2,198	281	276	270	
10	923 - Outside Svc Employ - Corp									
11	**Total**	**3,748**	**3,558**	**3,541**	**3,125**	**5,318**	**3,220**	**3,206**	**3,192**	
12	**Change from Prior Year**		**(190)**	**(17)**	**(416)**	**2,193**	**(2,098)**	**(14)**	**(14)**	
13	**VP and Controller**									
14	920 - Admin & Gen Salaries	313	335	399	110	113	114	113	113	
15	921 - Office Supplies & Ex	20	19	56	45	9	23	22	22	
16	923 - Outside Svc Employ - Utility	3,908	4,123	4,641	3,635	5,887	3,580	3,893	2,240	
17	923 - Outside Svc Employ - Corp	1,758	1,537	1,120	877	1,716	538	528	516	
18	**Total**	**5,998**	**6,013**	**6,217**	**4,667**	**7,725**	**4,254**	**4,556**	**2,891**	
19	**Change from Prior Year**		**15**	**204**	**(1,550)**	**3,058**	**(3,471)**	**302**	**(1,665)**	
20	**Corporate Accounting**									
21	920 - Admin & Gen Salaries	6,129	5,717	4,828	4,708	5,505	4,868	4,857	4,846	
22	921 - Office Supplies & Ex	310	160	164	241	237	110	108	106	
23	923 - Outside Svc Employ - Utility	154	91	90	292	56	21	21	21	
24	923 - Outside Svc Employ - Corp						328	322	315	
25	**Total**	**6,592**	**5,967**	**5,082**	**5,240**	**5,798**	**5,328**	**5,308**	**5,287**	
26	**Change from Prior Year**		**(625)**	**(885)**	**158**	**558**	**(470)**	**(20)**	**(21)**	
27	**Financial Forecasting & Analysis**									
28	920 - Admin & Gen Salaries	5,049	4,511	4,052	3,970	3,834	3,331	3,324	3,316	
29	921 - Office Supplies & Ex	149	41	71	97	89	55	54	53	
30	923 - Outside Svc Employ - Utility	86	4	137	23	68	66	64	63	
31	923 - Outside Svc Employ - Corp									
32	**Total**	**5,284**	**4,556**	**4,261**	**4,089**	**3,992**	**3,452**	**3,442**	**3,432**	
33	**Change from Prior Year**		**(728)**	**(295)**	**(172)**	**(97)**	**(540)**	**(10)**	**(10)**	
34	**Tax**									
35	920 - Admin & Gen Salaries	4,005	4,172	3,727	3,442	2,983	2,529	2,524	2,518	
36	921 - Office Supplies & Ex	11	238	187	190	256	127	125	122	
37	923 - Outside Svc Employ - Utility	1,324	202	250	618	385	171	168	165	
38	923 - Outside Svc Employ - Corp						28	27	27	
39	**Total**	**5,339**	**4,612**	**4,164**	**4,250**	**3,624**	**2,856**	**2,844**	**2,831**	
40	**Change from Prior Year**		**(727)**	**(448)**	**86**	**(626)**	**(768)**	**(12)**	**(13)**	

	Escalation Factor [1] [2] [3]	**2016**	**2017**	**2018**	**2019**	**2020**	**2021**	**2022**	**2023**
41									
42	920 - Admin & Gen Salaries	0.8799	0.9095	0.9393	0.9701	1.0000	1.0306	1.0644	1.0993
43	921 - Office Supplies & Ex	0.9391	0.9531	0.9664	0.9857	1.0000	1.0142	1.0336	1.0570
44	923 - Outside Svc Employ - Utility	0.9391	0.9531	0.9691	0.9898	1.0000	1.0142	1.0336	1.0570
45	923 - Outside Svc Employ - Corp	0.9391	0.9531	0.9691	0.9898	1.0000	1.0142	1.0336	1.0570
						Base Year			

[1] Base Dollar = Nominal Dollar (from Schedule D1)/Annual Escalation Factor
[2] See Exhibit (PG&E-8) - Human Resources, Ch. 4.- Compensation, STIP, Non-qualified Retirement and Labor Escalations.
[3] See Exhibit (PG&E-12) - General Report, Ch. 3.- Escalation Rates.

Pacific Gas and Electric Company
2023 General Rate Case
Exhibit (PG&E-9), Administrative and General Expenses
Controller

Schedule D3
Historical and Forecast Year over Year Walk
Nominal Dollars
($000s)

Purpose: This schedule shows the change in costs from 2016 through 2023 by cost type and FERC account.

				FERC Account					
	Year	Cost Type	Amount	920	921	923-Utility	923-Corp	Explanation	Ref
1	2016	**Recorded Adjusted**	**24,193**	**16,757**	**542**	**5,243**	**1,651**		Sch. D1, Line 5
2	to	Labor	(338)	(338)				Decrease of $1.4M primarily due to reduction in contract	
3	2017	Materials & Employee Related	(40)		(40)			resources and a decrease in labor	
4		Contracts	(868)			(868)			
5		Corporation Charges	(186)				(186)		
6		**Net Change**	**(1,432)**	**(338)**	**(40)**	**(868)**	**(186)**		Sch. D1, Line 6
9	2017	**Recorded Adjusted**	**22,761**	**16,419**	**502**	**4,375**	**1,465**		Sch. D1, Line 5
10	to	Labor	(1,301)	(1,301)				Decrease of $697k primarily due to decrease in Labor and	
11	2018	Materials & Employee Related	52		52			Corpation charges, offset with Contract spend)	
12		Contracts	931			931			
13		Corporation Charges	(379)				(379)		
14		**Net Change**	**(697)**	**(1,301)**	**52**	**931**	**(379)**		Sch. D1, Line 6
15	2018	**Recorded Adjusted**	**22,064**	**15,119**	**554**	**5,306**	**1,086**		Sch. D1, Line 5
16	to	Labor	(678)	(678)				$1.2M Decrease primarily due to decreasing Headcount and	
17	2019	Materials & Employee Related	316		316			decrease in contract spend, due to entering 2019 Bankruptcy	
18		Contracts	(628)			(628)			
19		Corporation Charges	(218)				(218)		
20		**Net Change**	**(1,207)**	**(678)**	**316**	**(628)**	**(218)**		Sch. D1, Line 6
21	2019	**Recorded Adjusted**	**20,857**	**14,441**	**871**	**4,678**	**868**		Sch. D1, Line 5
22	to	Labor	1,118	1,118				$5.6M Increase due primarily to increasing Contracts for	
23	2020	Materials & Employee Related	(282)		(282)			2019 Backspend and additional services, along with	
24		Contracts	3,915			3,915		increasing Headcount	
25		Corporation Charges	849				849		
26		**Net Change**	**5,600**	**1,118**	**(282)**	**3,915**	**849**		Sch. D1, Line 6
27	2020	**Forecast**	**26,458**	**15,559**	**589**	**8,593**	**1,716**		Sch. D1, Line 5
28	to	Labor	(1,444)	(1,444)				FERC 920: $1.4M decrease due to headcount reductions	
29	2021	Materials & Employee Related	(183)		(183)			FERC 921: Immaterial Variance	
30		Contracts	(4,415)			(4,415)		FERC 923-U: $4.4M decrease due to reduction in contract backspend from 2019.	
31		Corporation Charges	(810)				(810)	FERC 923-C: $810K decrease due to reduced support at the corporation level	
32		**Net Change**	**(6,852)**	**(1,444)**	**(183)**	**(4,415)**	**(810)**		Sch. D1, Line 6
33	2021	**Forecast**	**19,606**	**14,115**	**406**	**4,178**	**906**		Sch. D1, Line 5
34	to	Labor	430	430				FERC 920: $430K increase due to escalation in labor	
35	2022	Materials & Employee Related						FERC 923: $393K increase due to increased contract spend	
36		Contracts	393			393			
37		Corporation Charges							
38		**Net Change**	**822**	**430**		**393**			Sch. D1, Line 6
39	2022	**Forecast**	**20,428**	**14,544**	**406**	**4,571**	**906**		Sch. D1, Line 5
40	to	Labor	443	443				FERC 920: $443K increase due to escalation in labor	
41	2023	Materials & Employee Related						FERC 923-U: $1.66M decrease primarily due to efficiency in	
42		Contracts	(1,656)			(1,656)		contract spend	
43		Corporation Charges							
44		**Net Change**	**(1,213)**	**443**		**(1,656)**			Sch. D1, Line 6
45	2023	**Forecast**	**19,215**	**14,987**	**406**	**2,915**	**906**		Sch. D1, Line 5

PACIFIC GAS AND ELECTRIC COMPANY
2023 GENERAL RATE CASE
Exhibit (PG&E-9), Administrative and General Expenses
Controller

Schedule D4
Historical Adjustments
Nominal Dollars
($000s)

Purpose: This schedule shows the calculation of the Recorded Adjusted costs appearing on Schedule D1. Line 1 shows the total Recorded costs for each of the historical years, and Lines 2 through 6 show the adjustments made to determine the Recorded Adjusted costs. The two types of adjustments are: (1) Reorganizations, which reflect the movement of employees or contracts from one department to another; and (2) Other Adjustments, which relate to costs excluded from the GRC forecast of the department.

Line	Description	2016	2017	2018	2019	2020	Ref
1	**Recorded**	**21,514**	**22,284**	**22,064**	**21,090**	**34,763**	Sch. D6, Line 5
	Adjustments:						
2	Reorganizations	2,680	477				
3	**Subtotal Reorganizations**	2,680	477				
4	Other Adjustments				351		
5	Event Driven Adjustment				(584)	(8,306)	
6	**Subtotal Other Adjustments**				(233)	(8,306)	
7	**Total Adjustments (line 3 + line 5)**	2,680	477		(233)	(8,306)	Sch. D6, line 10
8	**Recorded Adjusted (line 1 + line 6)**	**24,193**	**22,761**	**22,064**	**20,857**	**26,458**	Sch. D1, line 5

PACIFIC GAS AND ELECTRIC COMPANY
2023 GENERAL RATE CASE
Exhibit (PG&E-9), Administrative and General Expenses
Controller

Schedule D5
Explanations of Historical Adjustments to Support Schedule D4

Table 1: This table provides the business purpose of each Reorganization adjustment on Schedule D4.

Sch. D4 Adj Line	From Department	To Department	Explanation *(e.g. Business purpose of the adjustment)*
2	Reg Affairs	Controller	Transfer of 24 employees

Table 2: This table provides the business purpose of each Other adjustment on Schedule D4.

4			Adjustment reflects officer costs actually incurred that were voluntarily excluded from the 2020 GRC.
5			Remove dollars related to Wildfire and Bankruptcy

PACIFIC GAS AND ELECTRIC COMPANY
2023 GENERAL RATE CASE
Exhibit (PG&E-9), Administrative and General Expenses
Controller

Schedule D6
Historical Adjustments by FERC Account
Nominal Dollars
($000s)

Purpose: This schedule provides a summary of all Historical Adjustments by FERC Accoun

Line	Description	2016	2017	2018	2019	2020	Ref
RECORDED BY FERC ACCOUNT							
1	920 Admin & Gen Salaries	14,163	15,942	15,119	14,090	15,559	
2	921 Office Supplies & Ex	487	502	554	871	589	
3	923 Outside Services - Utility	5,213	4,375	5,306	5,263	16,899	
4	923 Outside Services - Corp	1,651	1,465	1,086	868	1,716	
5	**Total Recorded**	**21,514**	**22,284**	**22,064**	**21,090**	**34,763**	
ADJUSTMENTS BY FERC ACCOUNT							
6	920 Admin & Gen Salaries	2,594	477		351		
7	921 Office Supplies & Ex	55					
8	923 Outside Services - Utility	30			(584)	(8,306)	
9	923 Outside Services - Corp						
10	**Total Adjustments**	**2,680**	**477**		**(233)**	**(8,306)**	
RECORDED ADJUSTED BY FERC ACCOUNT							
11	920 Admin & Gen Salaries	16,757	16,419	15,119	14,441	15,559	
12	921 Office Supplies & Ex	542	502	554	871	589	
13	923 Outside Services - Utility	5,243	4,375	5,306	4,678	8,593	
14	923 Outside Services - Corp	1,651	1,465	1,086	868	1,716	
15	**Total Recorded Adjusted**	**24,193**	**22,761**	**22,064**	**20,857**	**26,458**	

PACIFIC GAS AND ELECTRIC COMPANY
2023 GENERAL RATE CASE
Exhibit (PG&E-9), Administrative and General Expenses
Controller

Schedule D7
Summary of Vacancy Savings Calculation
Nominal Dollars
($000s)

Purpose: This schedule shows labor and vacancy savings.

Line	Description	Forecast 2021	Forecast 2022	Forecast 2023	Ref
FERC Account 920 - Admin & Gen Salaries					
1	Direct Labor [a]	14,946	15,392	15,851	
2	Vacancy Savings [b]	(529)	(545)	(562)	
3	Indirect Labor [c]	(302)	(302)	(302)	
4	**Total Labor**	**14,115**	**14,544**	**14,987**	Sch. D1, Line 1

[a] Direct Labor is the salaries associated with department employees

[b] Labor vacancy savings was calculated based on the financial view organization for organizations with more than 50 people and PCCs with more than 10 people.
The vacancy savings calculation is as follows:

$$\frac{\text{average open requisitions for a four month period}}{\text{budgeted headcount}} \times \text{Planned Labor}$$

[c] Indirect labor is the labor associated with interdepartmental services.

PACIFIC GAS AND ELECTRIC COMPANY
2023 General Rate Case
Exhibit (PG&E-9), Administrative and General Expenses
Controller

Schedule D8
Calculation of Capitalization Rate
Nominal Dollars
($000s)

Purpose:
-This schedule shows the capitalization rate for the Department. Corporate Services witnesses identified work performed by their organization that could be eliminated if there were no new or ongoing construction activities being performed by the Company.
-The capitalization rates are then used to calculate an aggregate Labor and M&S Transfer to Construction rate that would be applied to all Corporate Service Organizations. The results are shown in the workpapers supporting Exhibit (PG&E-10) Results of Operations, Chapter 8 Administrative and General Expense.

Summary

Line	Description	Amount
1	FERC Account 920 - Admin and General Salaries	14,987
2	Imputed transfer to construction - Labor rate	20.49%
3	**Total Transfer to Construction - Labor $**	**3,071**
4	FERC Account 921 - Office Supplies and Expenses	406
5	Imputed transfer to construction - Materials & Supplies (M&S) rate	18.75%
6	**Total Transfer to Construction - M&S $**	**76**

Calculated Transfer to Construction - Labor and Materials & Supplies, by Department/Subdepartment:

		A	B	C = A * B	D	E	F = D * E	
Line	**Department/Subdepartment**	**FERC 920**	**Capital Allocation %**	**Capital Allocation $**	**FERC 921**	**Capital Allocation %**	**Capital Allocation $**	**Ref**
7	Capital Accounting	3,122	75.00%	2,342	87	75.00%	65	
8	Corporate Accounting	5,327			112			
9	Financial Forecasting & Analysis	3,646	20.00%	729	56	20.00%	11	
10	Tax	2,768			129			
11	VP and Controller	124			23			
12	**Total**	**14,987**	**20.49%**	**3,071**	**406**	**18.75%**	**76**	

PACIFIC GAS AND ELECTRIC COMPANY
2023 GENERAL RATE CASE
Exhibit (PG&E-9), Administrative and General Expenses

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PACIFIC GAS AND ELECTRIC COMPANY
2023 GENERAL RATE CASE
Exhibit (PG&E-9), Administrative and General Expenses
Investor Relations

Schedule D1
Historical and Forecast GRC Expenses (FERC Account 920, 921, 923)
Nominal Dollars
($000s)

		Recorded Adjusted					Forecast			
Line	**Description**	**2016**	**2017**	**2018**	**2019**	**2020**	**2021**	**2022**	**2023**	**Ref[a]**
Department										
1	920 - Admin & Gen Salaries	271	268	402	969	738	561	578	596	
2	921 - Office Supplies & Ex	53	63	46	25	25	17	17	17	
3	923 - Outside Svc Employ - Utility	79	105	98	144	131	135	135	135	
4	923 - Outside Svc Employ - Corp	471	386	462	130	76	65	65	65	
5	**Total**	**873**	**822**	**1,007**	**1,268**	**970**	**778**	**795**	**813**	
6	**Change from Prior Year**		**(51)**	**185**	**261**	**(298)**	**(192)**	**17**	**18**	
Sub-Departments										
	Investor Relations									
7	920 - Admin & Gen Salaries	271	268	402	969	738	561	578	596	
8	921 - Office Supplies & Ex	53	63	46	25	25	17	17	17	
9	923 - Outside Svc Employ - Utility	79	105	98	144	131	135	135	135	
10	923 - Outside Svc Employ - Corp	471	386	462	130	76	65	65	65	
11	**Total**	**873**	**822**	**1,007**	**1,268**	**970**	**778**	**795**	**813**	
12	**Change from Prior Year**		**(51)**	**185**	**261**	**(298)**	**(192)**	**17**	**18**	

PACIFIC GAS AND ELECTRIC COMPANY
2023 GENERAL RATE CASE
Exhibit (PG&E-9), Administrative and General Expenses
Investor Relations

Schedule D2
Historical and Forecast GRC Expenses (FERC Account 920, 921, 923)
Base Year Dollars
($000s)

		Recorded Adjusted					Forecast			
Line	**Description**	**2016**	**2017**	**2018**	**2019**	**2020**	**2021**	**2022**	**2023**	**Ref[a]**
Department										
1	920 - Admin & Gen Salaries	308	295	428	999	738	544	543	542	
2	921 - Office Supplies & Ex	56	66	47	25	25	17	17	16	
3	923 - Outside Svc Employ - Utility	84	111	101	146	131	133	131	128	
4	923 - Outside Svc Employ - Corp	501	404	476	131	76	64	63	61	
5	**Total**	**949**	**876**	**1,052**	**1,301**	**970**	**758**	**753**	**747**	
6	**Change from Prior Year**		**(73)**	**176**	**249**	**(331)**	**(211)**	**(5)**	**(6)**	
Sub-Departments										
	Investor Relations									
7	920 - Admin & Gen Salaries	308	295	428	999	738	544	543	542	
8	921 - Office Supplies & Ex	56	66	47	25	25	17	17	16	
9	923 - Outside Svc Employ - Utility	84	111	101	146	131	133	131	128	
10	923 - Outside Svc Employ - Corp	501	404	476	131	76	64	63	61	
11	**Total**	**949**	**876**	**1,052**	**1,301**	**970**	**758**	**753**	**747**	
12	**Change from Prior Year**		**(73)**	**176**	**249**	**(331)**	**(212)**	**(5)**	**(6)**	

13	**Escalation Factor [1] [2] [3]**	**2016**	**2017**	**2018**	**2019**	**2020**	**2021**	**2022**	**2023**
14	920 - Admin & Gen Salaries	0.8799	0.9095	0.9393	0.9701	1.0000	1.0306	1.0644	1.0993
15	921 - Office Supplies & Ex	0.9391	0.9531	0.9664	0.9857	1.0000	1.0142	1.0336	1.0570
16	923 - Outside Svc Employ - Utility	0.9391	0.9531	0.9691	0.9898	1.0000	1.0142	1.0336	1.0570
17	923 - Outside Svc Employ - Corp	0.9391	0.9531	0.9691	0.9898	1.0000	1.0142	1.0336	1.0570
						Base Year			

[1] Base Dollar = Nominal Dollar (from Schedule D1)/Annual Escalation Factor
[2] See Exhibit (PG&E-8) - Human Resources, Ch. 4.- Compensation, STIP, Non-qualified Retirement and Labor Escalations.
[3] See Exhibit (PG&E-12) - General Report, Ch. 3.- Escalation Rates.

Pacific Gas and Electric Company
2023 General Rate Case
Exhibit (PG&E-9), Administrative and General Expenses
Investor Relations

Schedule D3
Historical and Forecast Year over Year Walk
Nominal Dollars
($000s)

Purpose: This schedule shows the change in costs from 2016 through 2023 by cost type and FERC account.

				FERC Account					
	Year	Cost Type	Amount	920	921	923-Utility	923-Corp	Explanation	Ref
1	2016	**Recorded Adjusted**	**873**	**271**	**53**	**79**	**471**		Sch. D1, Line 5
2	to	Labor	(3)	(3)				Below Threshold Variance	
3	2017	Materials & Employee Related	10		10				
4		Contracts	27			27			
5		Corporation Charges	(85)				(85)		
6		**Net Change**	**(51)**	**(3)**	**10**	**27**	**(85)**		Sch. D1, Line 6
9	2017	**Recorded Adjusted**	**822**	**268**	**63**	**105**	**386**		Sch. D1, Line 5
10	to	Labor	134	134				$185K Increase due to increase in Labor Headcount	
11	2018	Materials & Employee Related	(17)		(17)				
12		Contracts	(8)			(8)			
13		Corporation Charges	76				76		
14		**Net Change**	**185**	**134**	**(17)**	**(8)**	**76**		Sch. D1, Line 6
15	2018	**Recorded Adjusted**	**1,007**	**402**	**46**	**98**	**462**		Sch. D1, Line 5
16	to	Labor	567	567				Below Threshold Variance	
17	2019	Materials & Employee Related	(21)		(21)				
18		Contracts	47			47			
19		Corporation Charges	(332)				(332)		
20		**Net Change**	**261**	**567**	**(21)**	**47**	**(332)**		Sch. D1, Line 6
21	2019	**Recorded Adjusted**	**1,268**	**969**	**25**	**144**	**130**		Sch. D1, Line 5
22	to	Labor	(231)	(231)				Below Threshold Variance	
23	2020	Materials & Employee Related							
24		Contracts	(14)			(14)			
25		Corporation Charges	(53)				(53)		
26		**Net Change**	**(298)**	**(231)**		**(14)**	**(53)**		Sch. D1, Line 6
27	2020	**Forecast**	**970**	**738**	**25**	**131**	**76**		Sch. D1, Line 5
28	to	Labor	(177)	(177)				FERC 920: $177K Decrease due to decrease in labor	
29	2021	Materials & Employee Related	(8)		(8)			headcount	
30		Contracts	4			4		FERC 921 & 923: Immaterial Variance	
31		Corporation Charges	(11)				(11)		
32		**Net Change**	**(192)**	**(177)**	**(8)**	**4**	**(11)**		Sch. D1, Line 6
33	2021	**Forecast**	**778**	**561**	**17**	**135**	**65**		Sch. D1, Line 5
34	to	Labor	17	17				Immaterial Variance	
35	2022	Materials & Employee Related							
36		Contracts							
37		Corporation Charges							
38		**Net Change**	**17**	**17**					Sch. D1, Line 6
39	2022	**Forecast**	**795**	**578**	**17**	**135**	**65**		Sch. D1, Line 5
40	to	Labor	18	18				Immaterial Variance	
41	2023	Materials & Employee Related							
42		Contracts							
43		Corporation Charges							
44		**Net Change**	**18**	**18**					Sch. D1, Line 6
45	2023	**Forecast**	**813**	**596**	**17**	**135**	**65**		Sch. D1, Line 5

PACIFIC GAS AND ELECTRIC COMPANY
2023 GENERAL RATE CASE
Exhibit (PG&E-9), Administrative and General Expenses
Investor Relations

Schedule D4
Historical Adjustments
Nominal Dollars
($000s)

Purpose: This schedule shows the calculation of the Recorded Adjusted costs appearing on Schedule D1. Line 1 shows the total Recorded costs for each of the historical years, and Lines 2 through 6 show the adjustments made to determine the Recorded Adjusted costs. The two types of adjustments are: (1) Reorganizations, which reflect the movement of employees or contracts from one department to another; and (2) Other Adjustments, which relate to costs excluded from the GRC forecast of the department.

Line	Description	2016	2017	2018	2019	2020	Ref
1	**Recorded**	**873**	**1,822**	**27,897**	**(1,431)**	**970**	Sch. D6, Line 5
	Adjustments:						
2	Reorganizations						
3	**Subtotal Reorganizations**						
4	Other Adjustments				298		
5	Event Driven Adjustment		(1,000)	(26,890)	2,401		
6	**Subtotal Other Adjustments**		(1,000)	(26,890)	2,699		
7	**Total Adjustments (line 3 + line 5)**		(1,000)	(26,890)	2,699		Sch. D6, line 10
8	**Recorded Adjusted (line 1 + line 6)**	**873**	**822**	**1,007**	**1,268**	**970**	Sch. D1, line 5

PACIFIC GAS AND ELECTRIC COMPANY
2023 GENERAL RATE CASE
Exhibit (PG&E-9), Administrative and General Expenses
Investor Relations

Schedule D5
Explanations of Historical Adjustments to Support Schedule D4

Table 1: This table provides the business purpose of each Reorganization adjustment on Schedule D4.

Sch. D4 Adj Line	From Department	To Department	Explanation *(e.g. Business purpose of the adjustment)*

Table 2: This table provides the business purpose of each Other adjustment on Schedule D4.

4			Adjustment reflects officer costs actually incurred that were voluntarily excluded from the 2020 GRC.
5			Remove dollars related to Wildfire and Bankruptcy

PACIFIC GAS AND ELECTRIC COMPANY
2023 GENERAL RATE CASE
Exhibit (PG&E-9), Administrative and General Expenses
Investor Relations

Schedule D6
Historical Adjustments by FERC Account
Nominal Dollars
($000s)

Purpose: This schedule provides a summary of all Historical Adjustments by FERC Accoun

Line	Description	2016	2017	2018	2019	2020	Ref
RECORDED BY FERC ACCOUNT							
1	920 Admin & Gen Salaries	271	268	402	671	738	
2	921 Office Supplies & Ex	53	63	46	25	25	
3	923 Outside Services - Utility	79	105	98	144	131	
4	923 Outside Services - Corp	471	1,386	27,352	(2,271)	76	
5	**Total Recorded**	**873**	**1,822**	**27,897**	**(1,431)**	**970**	
ADJUSTMENTS BY FERC ACCOUNT							
6	920 Admin & Gen Salaries				298		
7	921 Office Supplies & Ex						
8	923 Outside Services - Utility						
9	923 Outside Services - Corp		(1,000)	(26,890)	2,401		
10	**Total Adjustments**		**(1,000)**	**(26,890)**	**2,699**		
RECORDED ADJUSTED BY FERC ACCOUNT							
11	920 Admin & Gen Salaries	271	268	402	969	738	
12	921 Office Supplies & Ex	53	63	46	25	25	
13	923 Outside Services - Utility	79	105	98	144	131	
14	923 Outside Services - Corp	471	386	462	130	76	
15	**Total Recorded Adjusted**	**873**	**822**	**1,007**	**1,268**	**970**	

PACIFIC GAS AND ELECTRIC COMPANY
2023 GENERAL RATE CASE
Exhibit (PG&E-9), Administrative and General Expenses
Investor Relations

Schedule D7
Summary of Vacancy Savings Calculation
Nominal Dollars
($000s)

Purpose: This schedule shows labor and vacancy savings.

Line	Description	Forecast 2021	Forecast 2022	Forecast 2023	Ref
FERC Account 920 - Admin & Gen Salaries					
1	Direct Labor [a]	565	582	600	
2	Vacancy Savings [b]				
3	Indirect Labor [c]	(4)	(4)	(4)	
4	**Total Labor**	**561**	**578**	**596**	Sch. D1, Line 1

[a] Direct Labor is the salaries associated with department employees

[b] Labor vacancy savings was calculated based on the financial view organization for organizations with more than 50 people and PCCs with more than 10 people.
The vacancy savings calculation is as follows:

$$\frac{\text{average open requisitions for a four month period}}{\text{budgeted headcount}} \times \text{Planned Labor}$$

[c] Indirect labor is the labor associated with interdepartmental services.

PACIFIC GAS AND ELECTRIC COMPANY
2023 General Rate Case
Exhibit (PG&E-9), Administrative and General Expenses
Investor Relations

Schedule D8
Calculation of Capitalization Rate
Nominal Dollars
($000s)

Purpose:
-This schedule shows the capitalization rate for the Department. Corporate Services witnesses identified work performed by their organization that could be eliminated if there were no new or ongoing construction activities being performed by the Company.
-The capitalization rates are then used to calculate an aggregate Labor and M&S Transfer to Construction rate that would be applied to all Corporate Service Organizations. The results are shown in the workpapers supporting Exhibit (PG&E-10) Results of Operations, Chapter 8 Administrative and General Expense.

Summary

Line	Description	Amount
1	FERC Account 920 - Admin and General Salaries	596
2	Imputed transfer to construction - Labor rate	
3	**Total Transfer to Construction - Labor $**	
4	FERC Account 921 - Office Supplies and Expenses	17
5	Imputed transfer to construction - Materials & Supplies (M&S) rate	
6	**Total Transfer to Construction - M&S $**	

Calculated Transfer to Construction - Labor and Materials & Supplies, by Department/Subdepartment:

		A	B	C = A * B	D	E	F = D * E	
Line	**Department/Subdepartment**	**FERC 920**	**Capital Allocation %**	**Capital Allocation $**	**FERC 921**	**Capital Allocation %**	**Capital Allocation $**	**Ref**
7	Investor Relations	596			17			
8	**Total**	**596**			**17**			

PACIFIC GAS AND ELECTRIC COMPANY
2023 GENERAL RATE CASE
Exhibit (PG&E-9), Administrative and General Expenses

WORKPAPERS SUPPORTING
Treasury

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PACIFIC GAS AND ELECTRIC COMPANY
2023 GENERAL RATE CASE
Exhibit (PG&E-9), Administrative and General Expenses
Treasury

Schedule D1
Historical and Forecast GRC Expenses (FERC Account 920, 921, 923)
Nominal Dollars
($000s)

		Recorded Adjusted					Forecast			
Line	Description	2016	2017	2018	2019	2020	2021	2022	2023	Ref[a]
Department										
1	920 - Admin & Gen Salaries	6,807	6,951	6,930	6,608	6,702	6,376	6,578	6,788	
2	921 - Office Supplies & Ex	(115)	(313)	(114)	(47)	77	353	353	353	
3	923 - Outside Svc Employ - Utility	1,861	1,756	1,571	1,235	986	861	861	861	
4	923 - Outside Svc Employ - Corp	94	94	911	57	390	443	443	443	
5	**Total**	**8,647**	**8,488**	**9,298**	**7,853**	**8,155**	**8,032**	**8,235**	**8,444**	
6	**Change from Prior Year**		**(159)**	**810**	**(1,445)**	**301**	**(123)**	**203**	**209**	
Sub-Departments										
	Banking and Money Management									
7	920 - Admin & Gen Salaries	2,600	2,413	2,454	2,213	2,378	2,489	2,569	2,651	
8	921 - Office Supplies & Ex	118	51	83	100	224	456	456	456	
9	923 - Outside Svc Employ - Utility	934	903	740	528	641	540	540	540	
10	923 - Outside Svc Employ - Corp	94	94	911	57	390	443	443	443	
11	**Total**	**3,745**	**3,460**	**4,187**	**2,899**	**3,634**	**3,929**	**4,008**	**4,090**	
12	**Change from Prior Year**		**(285)**	**727**	**(1,288)**	**735**	**295**	**79**	**82**	
13	**Investment and Benefits**									
14	920 - Admin & Gen Salaries	520	543	541	585	610	621	641	661	
15	921 - Office Supplies & Ex	(214)	(235)	(243)	(275)	(300)	(200)	(200)	(200)	
16	923 - Outside Svc Employ - Utility	6	58		3	80	21	21	21	
17	923 - Outside Svc Employ - Corp									
18	**Total**	**312**	**367**	**298**	**313**	**390**	**442**	**462**	**482**	
19	**Change from Prior Year**		**55**	**(69)**	**15**	**77**	**52**	**20**	**20**	
20	**Payroll Service**									
21	920 - Admin & Gen Salaries	3,687	3,996	3,935	3,810	3,714	3,265	3,369	3,476	
22	921 - Office Supplies & Ex	(18)	(129)	46	127	152	97	97	97	
23	923 - Outside Svc Employ - Utility	921	795	831	704	265	300	300	300	
24	923 - Outside Svc Employ - Corp									
25	**Total**	**4,590**	**4,662**	**4,813**	**4,641**	**4,131**	**3,662**	**3,765**	**3,872**	
26	**Change from Prior Year**		**72**	**151**	**(172)**	**(510)**	**(469)**	**103**	**107**	

PACIFIC GAS AND ELECTRIC COMPANY
2023 GENERAL RATE CASE
Exhibit (PG&E-9), Administrative and General Expenses
Treasury

Schedule D2
Historical and Forecast GRC Expenses (FERC Account 920, 921, 923)
Base Year Dollars
($000s)

		Recorded Adjusted					Forecast			
Line	Description	2016	2017	2018	2019	2020	2021	2022	2023	Ref[a]
Department										
1	920 - Admin & Gen Salaries	7,736	7,643	7,378	6,812	6,702	6,186	6,180	6,175	
2	921 - Office Supplies & Ex	(122)	(328)	(117)	(46)	77	348	341	334	
3	923 - Outside Svc Employ - Utility	1,982	1,842	1,621	1,247	986	849	833	814	
4	923 - Outside Svc Employ - Corp	100	98	940	58	390	437	429	419	
5	**Total**	**9,696**	**9,256**	**9,821**	**8,071**	**8,155**	**7,819**	**7,783**	**7,742**	
6	**Change from Prior Year**		**(440)**	**566**	**(1,751)**	**84**	**(335)**	**(36)**	**(41)**	
Sub-Departments										
	Banking and Money Management									
7	920 - Admin & Gen Salaries	2,955	2,653	2,612	2,281	2,378	2,415	2,413	2,411	
8	921 - Office Supplies & Ex	125	53	85	102	224	450	441	432	
9	923 - Outside Svc Employ - Utility	994	947	764	534	641	532	522	511	
10	923 - Outside Svc Employ - Corp	100	98	940	58	390	437	429	419	
11	**Total**	**4,175**	**3,752**	**4,401**	**2,975**	**3,634**	**3,834**	**3,806**	**3,773**	
12	**Change from Prior Year**		**(423)**	**649**	**(1,426)**	**659**	**200**	**(28)**	**(33)**	
13	**Investment and Benefits**									
14	920 - Admin & Gen Salaries	591	597	576	603	610	603	602	602	
15	921 - Office Supplies & Ex	(228)	(246)	(251)	(277)	(300)	(197)	(194)	(189)	
16	923 - Outside Svc Employ - Utility	6	61		3	80	20	20	19	
17	923 - Outside Svc Employ - Corp									
18	**Total**	**369**	**412**	**325**	**328**	**390**	**426**	**429**	**432**	
19	**Change from Prior Year**		**43**	**(87)**	**3**	**62**	**36**	**3**	**3**	
20	**Payroll Service**									
21	920 - Admin & Gen Salaries	4,190	4,393	4,189	3,928	3,714	3,168	3,165	3,162	
22	921 - Office Supplies & Ex	(20)	(136)	48	130	152	95	94	92	
23	923 - Outside Svc Employ - Utility	981	835	858	711	265	296	290	284	
24	923 - Outside Svc Employ - Corp									
25	**Total**	**5,152**	**5,091**	**5,095**	**4,768**	**4,131**	**3,559**	**3,549**	**3,537**	
26	**Change from Prior Year**		**(61)**	**4**	**(327)**	**(637)**	**(572)**	**(10)**	**(12)**	

	Escalation Factor [1] [2] [3]	**2016**	**2017**	**2018**	**2019**	**2020**	**2021**	**2022**	**2023**
28	920 - Admin & Gen Salaries	0.8799	0.9095	0.9393	0.9701	1.0000	1.0306	1.0644	1.0993
29	921 - Office Supplies & Ex	0.9391	0.9531	0.9664	0.9857	1.0000	1.0142	1.0336	1.0570
30	923 - Outside Svc Employ - Utility	0.9391	0.9531	0.9691	0.9898	1.0000	1.0142	1.0336	1.0570
31	923 - Outside Svc Employ - Corp	0.9391	0.9531	0.9691	0.9898	1.0000	1.0142	1.0336	1.0570
						Base Year			

[1] Base Dollar = Nominal Dollar (from Schedule D1)/Annual Escalation Factor
[2] See Exhibit (PG&E-8) - Human Resources, Ch. 4.- Compensation, STIP, Non-qualified Retirement and Labor Escalations.
[3] See Exhibit (PG&E-12) - General Report, Ch. 3.- Escalation Rates.

Pacific Gas and Electric Company
2023 General Rate Case
Exhibit (PG&E-9), Administrative and General Expenses
Treasury

Schedule D3
Historical and Forecast Year over Year Walk
Nominal Dollars
($000s)

Purpose: This schedule shows the change in costs from 2016 through 2023 by cost type and FERC account.

				FERC Account					
	Year	Cost Type	Amount	920	921	923-Utility	923-Corp	Explanation	Ref
1	2016	Recorded Adjusted	8,647	6,807	(115)	1,861	94		Sch. D1, Line 5
2	to	Labor	144	144				$159K Decrease due to decrease in Materials and Other	
3	2017	Materials & Employee Related	(198)		(198)			Expenses, offset by increase in labor escalation	
4		Contracts	(105)			(105)			
5		Corporation Charges	()				()		
6		Net Change	(159)	144	(198)	(105)	()		Sch. D1, Line 6
9	2017	Recorded Adjusted	8,488	6,951	(313)	1,756	94		Sch. D1, Line 5
10	to	Labor	(21)	(21)				$810k Increase due to increase Corporate Contract Spend	
11	2018	Materials & Employee Related	199		199			and material and employee related costs	
12		Contracts	(185)			(185)			
13		Corporation Charges	817				817		
14		Net Change	810	(21)	199	(185)	817		Sch. D1, Line 6
15	2018	Recorded Adjusted	9,298	6,930	(114)	1,571	911		Sch. D1, Line 5
16	to	Labor	(322)	(322)				$1.4M Decrease due to decrease in Credit Agency Fees due	
17	2019	Materials & Employee Related	67		67			to bankruptcy, and decreasing Labor Headcount	
18		Contracts	(337)			(337)			
19		Corporation Charges	(854)				(854)		
20		Net Change	(1,445)	(322)	67	(337)	(854)		Sch. D1, Line 6
21	2019	Recorded Adjusted	7,853	6,608	(47)	1,235	57		Sch. D1, Line 5
22	to	Labor	94	94				$301k Increase primarily due to New Corp Development	
23	2020	Materials & Employee Related	123		123			Telecomm Contracts	
24		Contracts	(249)			(249)			
25		Corporation Charges	333				333		
26		Net Change	301	94	123	(249)	333		Sch. D1, Line 6
27	2020	Forecast	8,155	6,702	77	986	390		Sch. D1, Line 5
28	to	Labor	(326)	(326)				FERC 920: $326K decrease primarily due to labor due to	
29	2021	Materials & Employee Related	276		276			headcount reduction. FERC 921: $276K increase due to additional employee	
30		Contracts	(126)			(126)		safety spend FERC 923-U: $126K decrease due to reduce contract sped	
31		Corporation Charges	53				53	FERC 923-C: Immatieral variance	
32		Net Change	(123)	(326)	276	(126)	53		Sch. D1, Line 6
33	2021	Forecast	8,032	6,376	353	861	443		Sch. D1, Line 5
34	to	Labor	203	203				FERC 920: $203K increase due to Labor Escalation	
35	2022	Materials & Employee Related							
36		Contracts							
37		Corporation Charges							
38		Net Change	203	203					Sch. D1, Line 6
39	2022	Forecast	8,235	6,578	353	861	443		Sch. D1, Line 5
40	to	Labor	209	209				FERC 920: $209K increase due to Labor Escalation	
41	2023	Materials & Employee Related							
42		Contracts							
43		Corporation Charges							
44		Net Change	209	209					Sch. D1, Line 6
45	2023	Forecast	8,444	6,788	353	861	443		Sch. D1, Line 5

PACIFIC GAS AND ELECTRIC COMPANY
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Exhibit (PG&E-9), Administrative and General Expenses
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Schedule D4
Historical Adjustments
Nominal Dollars
($000s)

Purpose: This schedule shows the calculation of the Recorded Adjusted costs appearing on Schedule D1. Line 1 shows the total Recorded costs for each of the historical years, and Lines 2 through 6 show the adjustments made to determine the Recorded Adjusted costs. The two types of adjustments are: (1) Reorganizations, which reflect the movement of employees or contracts from one department to another; and (2) Other Adjustments, which relate to costs excluded from the GRC forecast of the department.

Line	Description	2016	2017	2018	2019	2020	Ref
1	**Recorded**	**8,647**	**8,488**	**9,298**	**27,786**	**16,886**	Sch. D6, Line 5
	Adjustments:						
2	Reorganizations						
3	**Subtotal Reorganizations**						
4	Other Adjustments				227	270	
5	Event Driven Adjustment				(20,159)	(9,002)	
6	**Subtotal Other Adjustments**				(19,933)	(8,732)	
7	**Total Adjustments (line 3 + line 5)**				(19,933)	(8,732)	Sch. D6, line 10
8	**Recorded Adjusted (line 1 + line 6)**	**8,647**	**8,488**	**9,298**	**7,853**	**8,155**	Sch. D1, line 5

PACIFIC GAS AND ELECTRIC COMPANY
2023 GENERAL RATE CASE
Exhibit (PG&E-9), Administrative and General Expenses
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Schedule D5
Explanations of Historical Adjustments to Support Schedule D4

Table 1: This table provides the business purpose of each Reorganization adjustment on Schedule D4.

Sch. D4 Adj Line	From Department	To Department	Explanation *(e.g. Business purpose of the adjustment)*

Table 2: This table provides the business purpose of each Other adjustment on Schedule D4.

4			Adjustment reflects officer costs actually incurred that were voluntarily excluded from the 2020 GRC.
5			Remove dollars related to Wildfire and Bankruptcy

PACIFIC GAS AND ELECTRIC COMPANY
2023 GENERAL RATE CASE
Exhibit (PG&E-9), Administrative and General Expenses
Treasury

Schedule D6
Historical Adjustments by FERC Account
Nominal Dollars
($000s)

Purpose: This schedule provides a summary of all Historical Adjustments by FERC Accoun

Line	Description	2016	2017	2018	2019	2020	Ref
RECORDED BY FERC ACCOUNT							
1	920 Admin & Gen Salaries	6,807	6,951	6,930	6,400	6,432	
2	921 Office Supplies & Ex	(115)	(313)	(114)	(66)	77	
3	923 Outside Services - Utility	1,861	1,756	1,571	4,521	9,986	
4	923 Outside Services - Corp	94	94	911	16,930	392	
5	**Total Recorded**	**8,647**	**8,488**	**9,298**	**27,786**	**16,886**	
ADJUSTMENTS BY FERC ACCOUNT							
6	920 Admin & Gen Salaries				208	270	
7	921 Office Supplies & Ex				19		
8	923 Outside Services - Utility				(3,286)	(9,000)	
9	923 Outside Services - Corp				(16,873)	(2)	
10	**Total Adjustments**				**(19,933)**	**(8,732)**	
RECORDED ADJUSTED BY FERC ACCOUNT							
11	920 Admin & Gen Salaries	6,807	6,951	6,930	6,608	6,702	
12	921 Office Supplies & Ex	(115)	(313)	(114)	(47)	77	
13	923 Outside Services - Utility	1,861	1,756	1,571	1,235	986	
14	923 Outside Services - Corp	94	94	911	57	390	
15	**Total Recorded Adjusted**	**8,647**	**8,488**	**9,298**	**7,853**	**8,155**	

PACIFIC GAS AND ELECTRIC COMPANY
2023 GENERAL RATE CASE
Exhibit (PG&E-9), Administrative and General Expenses
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Schedule D7
Summary of Vacancy Savings Calculation
Nominal Dollars
($000s)

Purpose: This schedule shows labor and vacancy savings.

Line	Description	Forecast 2021	Forecast 2022	Forecast 2023	Ref
FERC Account 920 - Admin & Gen Salaries					
1	Direct Labor [a]	6,623	6,832	7,048	
2	Vacancy Savings [b]	(205)	(212)	(219)	
3	Indirect Labor [c]	(42)	(42)	(42)	
4	**Total Labor**	**6,376**	**6,578**	**6,788**	Sch. D1, Line 1

[a] Direct Labor is the salaries associated with department employees

[b] Labor vacancy savings was calculated based on the financial view organization for organizations with more than 50 people and PCCs with more than 10 people.
The vacancy savings calculation is as follows:

$$\frac{\text{average open requisitions for a four month period}}{\text{budgeted headcount}} \times \text{Planned Labor}$$

[c] Indirect labor is the labor associated with interdepartmental services.

PACIFIC GAS AND ELECTRIC COMPANY
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Schedule D8
Calculation of Capitalization Rate
Nominal Dollars
($000s)

Purpose:
-This schedule shows the capitalization rate for the Department. Corporate Services witnesses identified work performed by their organization that could be eliminated if there were no new or ongoing construction activities being performed by the Company.
-The capitalization rates are then used to calculate an aggregate Labor and M&S Transfer to Construction rate that would be applied to all Corporate Service Organizations. The results are shown in the workpapers supporting Exhibit (PG&E-10) Results of Operations, Chapter 8 Administrative and General Expense.

Summary

Line	Description	Amount
1	FERC Account 920 - Admin and General Salaries	6,788
2	Imputed transfer to construction - Labor rate	
3	**Total Transfer to Construction - Labor $**	
4	FERC Account 921 - Office Supplies and Expenses	353
5	Imputed transfer to construction - Materials & Supplies (M&S) rate	
6	**Total Transfer to Construction - M&S $**	

Calculated Transfer to Construction - Labor and Materials & Supplies, by Department/Subdepartment:

		A	B	C = A * B	D	E	F = D * E	
Line	**Department/Subdepartment**	**FERC 920**	**Capital Allocation %**	**Capital Allocation $**	**FERC 921**	**Capital Allocation %**	**Capital Allocation $**	**Ref**
7	Banking and Money Management	2,651			456			
8	Investment and Benefits	661			(200)			
9	Payroll Service	3,476			97			
10	**Total**	**6,788**			**353**			

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Exhibit (PG&E-9), Administrative and General Expenses

WORKPAPERS SUPPORTING
Finance and Planning

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PACIFIC GAS AND ELECTRIC COMPANY
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Exhibit (PG&E-9), Administrative and General Expenses
Finance and Planning

Schedule D1
Historical and Forecast GRC Expenses (FERC Account 920, 921, 923)
Nominal Dollars
($000s)

		Recorded Adjusted					Forecast			
Line	**Description**	**2016**	**2017**	**2018**	**2019**	**2020**	**2021**	**2022**	**2023**	**Ref[a]**
Department										
1	920 - Admin & Gen Salaries	5,337	8,881	8,451	7,289	6,638	7,077	7,294	7,519	
2	921 - Office Supplies & Ex	272	345	414	328	156	405	405	405	
3	923 - Outside Svc Employ - Utility	117	2,958	5,252	784	1,121	450	450	450	
4	923 - Outside Svc Employ - Corp									
5	**Total**	**5,727**	**12,185**	**14,116**	**8,401**	**7,916**	**7,932**	**8,149**	**8,374**	
6	**Change from Prior Year**		**6,458**	**1,932**	**(5,715)**	**(485)**	**16**	**217**	**225**	
Sub-Departments										
	Finance and Planning									
7	920 - Admin & Gen Salaries	5,337	8,881	8,451	7,289	6,638	7,077	7,294	7,519	
8	921 - Office Supplies & Ex	272	345	414	328	156	405	405	405	
9	923 - Outside Svc Employ - Utility	117	2,958	5,252	784	1,121	450	450	450	
10	923 - Outside Svc Employ - Corp									
11	**Total**	**5,727**	**12,185**	**14,116**	**8,401**	**7,916**	**7,932**	**8,149**	**8,374**	
12	**Change from Prior Year**		**6,458**	**1,931**	**(5,715)**	**(485)**	**16**	**217**	**225**	

PACIFIC GAS AND ELECTRIC COMPANY
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Exhibit (PG&E-9), Administrative and General Expenses
Finance and Planning

Schedule D2
Historical and Forecast GRC Expenses (FERC Account 920, 921, 923)
Base Year Dollars
($000s)

		Recorded Adjusted					Forecast			
Line	**Description**	**2016**	**2017**	**2018**	**2019**	**2020**	**2021**	**2022**	**2023**	**Ref[a]**
Department										
1	920 - Admin & Gen Salaries	6,066	9,765	8,997	7,513	6,638	6,867	6,853	6,840	
2	921 - Office Supplies & Ex	290	362	428	333	156	399	392	383	
3	923 - Outside Svc Employ - Utility	125	3,103	5,419	792	1,121	444	435	426	
4	923 - Outside Svc Employ - Corp									
5	**Total**	**6,480**	**13,231**	**14,844**	**8,638**	**7,916**	**7,710**	**7,680**	**7,649**	
6	**Change from Prior Year**		**6,750**	**1,613**	**(6,205)**	**(722)**	**(206)**	**(30)**	**(31)**	
Sub-Departments										
	Finance and Planning									
7	920 - Admin & Gen Salaries	6,066	9,765	8,997	7,513	6,638	6,867	6,853	6,840	
8	921 - Office Supplies & Ex	290	362	428	333	156	399	392	383	
9	923 - Outside Svc Employ - Utility	125	3,103	5,419	792	1,121	444	435	426	
10	923 - Outside Svc Employ - Corp									
11	**Total**	**6,480**	**13,231**	**14,844**	**8,638**	**7,916**	**7,710**	**7,680**	**7,649**	
12	**Change from Prior Year**		**6,751**	**1,613**	**(6,206)**	**(722)**	**(206)**	**(30)**	**(31)**	

13	**Escalation Factor [1] [2] [3]**	**2016**	**2017**	**2018**	**2019**	**2020**	**2021**	**2022**	**2023**
14	920 - Admin & Gen Salaries	0.8799	0.9095	0.9393	0.9701	1.0000	1.0306	1.0644	1.0993
15	921 - Office Supplies & Ex	0.9391	0.9531	0.9664	0.9857	1.0000	1.0142	1.0336	1.0570
16	923 - Outside Svc Employ - Utility	0.9391	0.9531	0.9691	0.9898	1.0000	1.0142	1.0336	1.0570
17	923 - Outside Svc Employ - Corp	0.9391	0.9531	0.9691	0.9898	1.0000	1.0142	1.0336	1.0570
						Base Year			

[1] Base Dollar = Nominal Dollar (from Schedule D1)/Annual Escalation Factor
[2] See Exhibit (PG&E-8) - Human Resources, Ch. 4.- Compensation, STIP, Non-qualified Retirement and Labor Escalations.
[3] See Exhibit (PG&E-12) - General Report, Ch. 3.- Escalation Rates.

Pacific Gas and Electric Company
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Finance and Planning

Schedule D3
Historical and Forecast Year over Year Walk
Nominal Dollars
($000s)

Purpose: This schedule shows the change in costs from 2016 through 2023 by cost type and FERC account.

				FERC Account					
	Year	Cost Type	Amount	920	921	923-Utility	923-Corp	Explanation	Ref
1	2016 to 2017	**Recorded Adjusted**	**5,727**	**5,337**	**272**	**117**			Sch. D1, Line 5
2		Labor	3,544	3,544				$6.458M Increase due to increasing Labor Headcount, and increasing Contract spend	
3		Materials & Employee Related	73		73				
4		Contracts	2,841			2,841			
5		Corporation Charges							
6		**Net Change**	**6,458**	**3,544**	**73**	**2,841**			Sch. D1, Line 6
9	2017 to 2018	**Recorded Adjusted**	**12,185**	**8,881**	**345**	**2,958**			Sch. D1, Line 5
10		Labor	(431)	(431)				$1.9M Increase due to increasing Contracts spend offset by a decrease in labor	
11		Materials & Employee Related	69		69				
12		Contracts	2,294			2,294			
13		Corporation Charges							
14		**Net Change**	**1,932**	**(431)**	**69**	**2,294**			Sch. D1, Line 6
15	2018 to 2019	**Recorded Adjusted**	**14,116**	**8,451**	**414**	**5,252**			Sch. D1, Line 5
16		Labor	(1,162)	(1,162)				$5.7M Decrease due to decrease in Contract spend (Bankruptcy), and decreasing labor headcount	
17		Materials & Employee Related	(86)		(86)				
18		Contracts	(4,467)			(4,467)			
19		Corporation Charges							
20		**Net Change**	**(5,715)**	**(1,162)**	**(86)**	**(4,467)**			Sch. D1, Line 6
21	2019 to 2020	**Recorded Adjusted**	**8,401**	**7,289**	**328**	**784**			Sch. D1, Line 5
22		Labor	(650)	(650)				$0.5M Decrease due to decreasing labor Headcount	
23		Materials & Employee Related	(172)		(172)				
24		Contracts	337			337			
25		Corporation Charges							
26		**Net Change**	**(485)**	**(650)**	**(172)**	**337**			Sch. D1, Line 6
27	2020 to 2021	**Forecast**	**7,916**	**6,638**	**156**	**1,121**			Sch. D1, Line 5
28		Labor	438	438				FERC 920: $438K increase due to labor escalation	
29		Materials & Employee Related	249		249			FERC 921: $249K increase due to additional employee safety spend	
30		Contracts	(671)			(671)		FERC 923: $671K decrease due to reduced contract support	
31		Corporation Charges							
32		**Net Change**	**16**	**438**	**249**	**(671)**			Sch. D1, Line 6
33	2021 to 2022	**Forecast**	**7,932**	**7,077**	**405**	**450**			Sch. D1, Line 5
34		Labor	217	217				FERC 920: $217K Increase due to Labor Escalation	
35		Materials & Employee Related							
36		Contracts							
37		Corporation Charges							
38		**Net Change**	**217**	**217**					Sch. D1, Line 6
39	2022 to 2023	**Forecast**	**8,149**	**7,294**	**405**	**450**			Sch. D1, Line 5
40		Labor	225	225				FERC 920: $225K Increase due to Labor Escalation	
41		Materials & Employee Related							
42		Contracts							
43		Corporation Charges							
44		**Net Change**	**225**	**225**					Sch. D1, Line 6
45	2023	**Forecast**	**8,374**	**7,519**	**405**	**450**			Sch. D1, Line 5

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Exhibit (PG&E-9), Administrative and General Expenses
Finance and Planning

Schedule D4
Historical Adjustments
Nominal Dollars
($000s)

Purpose: This schedule shows the calculation of the Recorded Adjusted costs appearing on Schedule D1. Line 1 shows the total Recorded costs for each of the historical years, and Lines 2 through 6 show the adjustments made to determine the Recorded Adjusted costs. The two types of adjustments are: (1) Reorganizations, which reflect the movement of employees or contracts from one department to another; and (2) Other Adjustments, which relate to costs excluded from the GRC forecast of the department.

Line	Description	2016	2017	2018	2019	2020	Ref
1	**Recorded**	**5,727**	**12,185**	**14,116**	**8,052**	**7,564**	Sch. D6, Line 5
	Adjustments:						
2	Reorganizations						
3	**Subtotal Reorganizations**						
4	Other Adjustments				349	352	
5	Event Driven Adjustment						
6	**Subtotal Other Adjustments**						
7	**Total Adjustments (line 3 + line 5)**						Sch. D6, line 10
8	**Recorded Adjusted (line 1 + line 6)**	**5,727**	**12,185**	**14,116**	**8,052**	**7,564**	Sch. D1, line 5

PACIFIC GAS AND ELECTRIC COMPANY
2023 GENERAL RATE CASE
Exhibit (PG&E-9), Administrative and General Expenses
Finance and Planning

Schedule D5
Explanations of Historical Adjustments to Support Schedule D4

Table 1: This table provides the business purpose of each Reorganization adjustment on Schedule D4.

Sch. D4 Adj Line	From Department	To Department	Explanation *(e.g. Business purpose of the adjustment)*

Table 2: This table provides the business purpose of each Other adjustment on Schedule D4.

4			Adjustment reflects officer costs actually incurred that were voluntarily excluded from the 2020 GRC.

PACIFIC GAS AND ELECTRIC COMPANY
2023 GENERAL RATE CASE
Exhibit (PG&E-9), Administrative and General Expenses
Finance and Planning

Schedule D6
Historical Adjustments by FERC Account
Nominal Dollars
($000s)

Purpose: This schedule provides a summary of all Historical Adjustments by FERC Accoun

Line	Description	2016	2017	2018	2019	2020	Ref
RECORDED BY FERC ACCOUNT							
1	920 Admin & Gen Salaries	5,337	8,881	8,451	6,940	6,287	
2	921 Office Supplies & Ex	272	345	414	328	156	
3	923 Outside Services - Utility	117	2,958	5,252	784	1,121	
4	923 Outside Services - Corp						
5	**Total Recorded**	**5,727**	**12,185**	**14,116**	**8,052**	**7,564**	
ADJUSTMENTS BY FERC ACCOUNT							
6	920 Admin & Gen Salaries				349	352	
7	921 Office Supplies & Ex						
8	923 Outside Services - Utility						
9	923 Outside Services - Corp						
10	**Total Adjustments**				**349**	**352**	
RECORDED ADJUSTED BY FERC ACCOUNT							
11	920 Admin & Gen Salaries	5,337	8,881	8,451	7,289	6,638	
12	921 Office Supplies & Ex	272	345	414	328	156	
13	923 Outside Services - Utility	117	2,958	5,252	784	1,121	
14	923 Outside Services - Corp						
15	**Total Recorded Adjusted**	**5,727**	**12,185**	**14,116**	**8,401**	**7,916**	

PACIFIC GAS AND ELECTRIC COMPANY
2023 GENERAL RATE CASE
Exhibit (PG&E-9), Administrative and General Expenses
Finance and Planning

Schedule D7
Summary of Vacancy Savings Calculation
Nominal Dollars
($000s)

Purpose: This schedule shows labor and vacancy savings.

Line	Description	Forecast 2021	Forecast 2022	Forecast 2023	Ref
FERC Account 920 - Admin & Gen Salaries					
1	Direct Labor [a]	7,531	7,756	7,989	
2	Vacancy Savings [b]	(254)	(262)	(270)	
3	Indirect Labor [c]	(200)	(200)	(200)	
4	**Total Labor**	**7,077**	**7,294**	**7,519**	Sch. D1, Line 1

[a] Direct Labor is the salaries associated with department employees

[b] Labor vacancy savings was calculated based on the financial view organization for organizations with more than 50 people and PCCs with more than 10 people.
The vacancy savings calculation is as follows:

$$\frac{\text{average open requisitions for a four month period}}{\text{budgeted headcount}} \times \text{Planned Labor}$$

[c] Indirect labor is the labor associated with interdepartmental services.

PACIFIC GAS AND ELECTRIC COMPANY
2023 General Rate Case
Exhibit (PG&E-9), Administrative and General Expenses
Finance and Planning

Schedule D8
Calculation of Capitalization Rate
Nominal Dollars
($000s)

Purpose:
-This schedule shows the capitalization rate for the Department. Corporate Services witnesses identified work performed by their organization that could be eliminated if there were no new or ongoing construction activities being performed by the Company.
-The capitalization rates are then used to calculate an aggregate Labor and M&S Transfer to Construction rate that would be applied to all Corporate Service Organizations. The results are shown in the workpapers supporting Exhibit (PG&E-10) Results of Operations, Chapter 8 Administrative and General Expense.

Summary

Line	Description	Amount
1	FERC Account 920 - Admin and General Salaries	7,519
2	Imputed transfer to construction - Labor rate	20.90%
3	**Total Transfer to Construction - Labor $**	**1,571**
4	FERC Account 921 - Office Supplies and Expenses	405
5	Imputed transfer to construction - Materials & Supplies (M&S) rate	20.90%
6	**Total Transfer to Construction - M&S $**	**85**

Calculated Transfer to Construction - Labor and Materials & Supplies, by Department/Subdepartment:

		A	B	C = A * B	D	E	F = D * E	
Line	**Department/Subdepartment**	**FERC 920**	**Capital Allocation %**	**Capital Allocation $**	**FERC 921**	**Capital Allocation %**	**Capital Allocation $**	**Ref**
7	Finance and Planning	7,519	20.90%	1,571	405	20.90%	85	
8	**Total**	**7,519**		**1,571**	**405**		**85**	

PACIFIC GAS AND ELECTRIC COMPANY
2023 GENERAL RATE CASE
Exhibit (PG&E-9), Administrative and General Expenses

Workpapers Supporting
Chapter 2, Finance Organization

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PACIFIC GAS AND ELECTRIC COMPANY
2023 GENERAL RATE CASE
Exhibit (PG&E-9), Administrative and General Expenses

Workpapers Supporting
Chapter 2, Finance Organization

Historical and Forecast Expenses
Nominal and Base Year Dollars
($000s)

1000

			Recorded Adjusted					Forecast		
Line	**Description**	**Resource**	**2016**	**2017**	**2018**	**2019**	**2020**	**2021**	**2022**	**2023**
1	Bank Service Fees	M&S	1,464	1,621	1,283	3,065	1,661	1,300	1,303	1,307
2	Trustee Fees	M&S	171	174	186	20	201	40	20	20
3	LOC Fees	M&S	94	92	107	800	1,420	3,639	3,648	1,750
4	Bank Credit Fees	M&S	2,630	3,119	2,928	19,074	5,527	7,828	8,649	7,672
5	**Total**		**4,359**	**5,006**	**4,504**	**22,959**	**8,809**	**12,807**	**13,619**	**10,749**
6	**Year to Year Change**			**646.7**	**(501.5)**	**18,455.0**	**(14,150.0)**	**3,998.3**	**811.8**	**(2,869.8)**

PACIFIC GAS AND ELECTRIC COMPANY
2023 GENERAL RATE CASE
Exhibit (PG&E-9), Administrative and General Expenses

Workpapers Supporting
Chapter 2, Finance Organization

Historical Adjustments
Nominal Dollars
($000s)

Line	Description	2016	2017	2018	2019	2020	Explanation	Ref
	Recorded							
1	Bank Service Fees	5,210	5,538	4,421	26,150	23,469		
2	Trustee Fees	171	174	186	20	201		
3	LOC Fees	-	-	-	-	-		
4	Bank Credit Fees	-	-	-	-	-		
5								
6	**Total Recorded**	**5,380**	**5,712**	**4,607**	**26,170**	**23,670**		
	Adjustments							
7	Bank Service Fees	(3,746)	(3,917)	(3,138)	(23,085)	(21,808)	Moved Facility fee charges to "Bank Credit Fees" line, moved LOC fees to "LOC Fees" line (2019-2020) , moved facility fee and upfront amortization cost items related to ERRA, PABA and PGA balancing accounts that were included in FERC 930, moved DIP fees that charged to order 3027598 which settled to reorg line, and moved LOC fees charged to environmental orders.	
8	Trustee Fees	-	-					
9	LOC Fees	94	92	107	800	1,420	2016-2018: Transferred LOC fees recorded in FERC 428; 2019-2020: moved LOC fees from Bank Service Fees	
10	Bank Credit Fees	2,630	3,119	2,928	19,074	5,527	Transferred amortization of upfront fees related to bank revolvers recorded in FERC 428	
11								
12	**Total Adjustments**	**(1,021)**	**(706)**	**(103)**	**(3,211)**	**(14,861)**		
	Recorded Adjusted							
13	Bank Service Fees	1,464	1,621	1,283	3,065	1,661		
14	Trustee Fees	171	174	186	20	201		
15	LOC Fees	94	92	107	800	1,420		
16	Bank Credit Fees	2,630	3,119	2,928	19,074	5,527		
17		-	-	-	-	-		
18	**Total Recorded Adjusted**	**4,359**	**5,006**	**4,504**	**22,959**	**8,809**		

PACIFIC GAS AND ELECTRIC COMPANY
2023 GENERAL RATE CASE
Exhibit (PG&E-9), Administrative and General Expenses

Workpapers Supporting
Chapter 2, Finance Organization

Historical and Forecast Year over Year Walk
Nominal Dollars
($000s)

Line	Description	Amount	Comments, Assumptions, Descriptions
1	**2016 Recorded Adjusted**	**$4,359**	
2			
3	Bank Service Fees	157	
4	Trustee Fees	4	
5	LOC Fees	(2)	
6	Bank Credit Fees	488	
7			
8			
9			
10	**2017 Recorded Adjusted**	**$5,006**	
11			
12	Bank Service Fees	(338)	
13	Trustee Fees	12	
14	LOC Fees	15	
15	Bank Credit Fees	(191)	
16			
17			
18			
19	**2018 Recorded Adjusted**	**$4,504**	
20			
21	Bank Service Fees	1,782	
22	Trustee Fees	(166)	
23	LOC Fees	693	
24	Bank Credit Fees	16,146	The increase in 2018-2019 is primarily driven by a large increase in bank credit fees associated with upfront fee amortizations related to the Debtor in Posession credit facility as well as increased letter-of-credit costs for collateral driven by credit ratings downgrades.
25			
26			
27			
28	**2019 Recorded Adjusted**	**$22,959**	
29			
30	Bank Service Fees	(1,404)	
31	Trustee Fees	181	
32	LOC Fees	620	
33	Bank Credit Fees	(13,547)	The decrease from 2019 – 2020 was primarily driven by decreased bank credit fees associated with our post-emergence credit facility.
34			
35			
36			
37	**2020 Recorded Adjusted**	**$8,809**	
38			
39	Bank Service Fees	(361)	
40	Trustee Fees	(161)	
41	LOC Fees	2,219	The LOC fee increase is driven by our support of real estate transcations, primarily the general office sale.
42	Bank Credit Fees	2,301	The increase in bank fees is associated with the Accounts Receivable facility, which was put in place in late 2020.
43			
44			
45			
46	**2021 Forecast**	**$12,807**	
47			
48	Bank Service Fees	3	
49	Trustee Fees	(20)	
50	LOC Fees	9	
51	Bank Credit Fees	820	
52			
53			
54			
55	**2022 Forecast**	**$13,619**	
56			
57	Bank Service Fees	4	
58	Trustee Fees	0	
59	LOC Fees	(1,898)	LOC fee decrease associated with reductions in real estate transaction fees.
60	Bank Credit Fees	(976)	Bank fee reduction due to timing of credit facility extensions that allow for amortization over a longer period of time.
61			
62			
63	**2023 Forecast**	**$10,749**	

PACIFIC GAS AND ELECTRIC COMPANY
2023 GENERAL RATE CASE
Exhibit (PG&E-9), Administrative and General Expenses

Workpapers Supporting
Chapter 2, Finance Organization

Company-Wide Expense: **Bank Fees**

Forecast Methodology/Assumptions:

Bank Service Fees: based upon 2020 recorded data, with additional extensions included. Assumes escalation at the same rate as A&G expenses.

Trustee Fees: based upon actual number of senior notes and pollution control bond tranches outstanding.

LOC Fees: Based on outstanding amount at 12/31/2020

Bank Credit Fees: based upon contractual fees listed in the current bank credit agreement and fee letter.
Assumes period extensions of the credit agreement's expiry date

Table 2-1
Pacific Gas and Electric Company
2023 General Rate Case
Exhibit (PG&E-9), Chapter 2
Finance Organization
Expenses by Major Work Category
(Thousands of Nominal Dollars)

Line No.	MWC	Description	2016 Recorded Adjusted	2017 Recorded Adjusted	2018 Recorded Adjusted	2019 Recorded Adjusted	2020 Recorded Adjusted	2021 Forecast	2022 Forecast	2023 Forecast	Reference (A)
1	JV	Maintain IT Apps & Infra	4,799	1,494	867	836	819	468	468	468	
2	**Total**		**4,799**	**1,494**	**867**	**836**	**819**	**468**	**468**	**468**	

Table 2-2
Pacific Gas and Electric Company
2023 General Rate Case
Exhibit (PG&E-9), Chapter 2
Finance Organization
Expenses by Major Work Category
(Thousands of Base Year Dollars)

Line No.	MWC	Description	2016 Recorded Adjusted	2017 Recorded Adjusted	2018 Recorded Adjusted	2019 Recorded Adjusted	2020 Recorded Adjusted	2021 Forecast	2022 Forecast	2023 Forecast
1	JV	Maintain IT Apps & Infra	5,252	1,601	906	851	819	459	448	436
2	**Total**		**5,252**	**1,601**	**906**	**851**	**819**	**459**	**448**	**436**

Table 4-1
Pacific Gas and Electric Company
2023 GRC
Exhibit (PG&E-9), Chapter 2
Finance Organization
Capital Expenditures by Major Work Category
(Thousands of Nominal Dollars)

				Capital Expenditures											
No.	**MWC**	**MAT**	**MAT Description**	**2016 Recorded Adjusted**	**2017 Recorded Adjusted**	**2018 Recorded Adjusted**	**2019 Recorded Adjusted**	**2020 Recorded Adjusted**	**2021 Forecast**	**2022 Forecast**	**2023 Forecast**	**2024 Forecast**	**2025 Forecast**	**2026 Forecast**	**Reference**
1	2F	2FA	ASvcs: Development	3,484	1,102	2,511	1,314	45	-	-	-	-	-	-	
2			**Grand Total**	**3,484**	**1,102**	**2,511**	**1,314**	**45**	**-**	**-**	**-**	**-**	**-**	**-**	

Table 4-2
Pacific Gas and Electric Company
2023 GRC
Exhibit (PG&E-9), Chapter 2
Finance Organization
Forecast Capital Expenditures Summary
(Thousands of Nominal Dollars)

		Capital Expenditures							
Line No.	**Description**	**2020 CWIP**	**2021 Forecast**	**2022 Forecast**	**2023 Forecast**	**2024 Forecast**	**2025 Forecast**	**2026 Forecast**	**Reference**
1	Projects > $3 Million*								
2	Other Work	-	-	-	-	-	-	-	
3	**Total**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	
4	* Planning orders where Construction Work in Progress (CWIP) Balance as of December 31, 2020 plus six years (2021-2026) of forecast.								

Table 4-3
Pacific Gas and Electric Company
2023 GRC
Exhibit (PG&E-9), Chapter 2
Finance Organization
Recorded and Forecast Capital Expenditures Details - Other Work*
(Thousands of Nominal Dollars)

				Capital Expenditures											
Line No.	MWC	MAT	MAT Description	2016 Recorded Adjusted	2017 Recorded Adjusted	2018 Recorded Adjusted	2019 Recorded Adjusted	2020 Recorded Adjusted	2021 Forecast	2022 Forecast	2023 Forecast	2024 Forecast	2025 Forecast	2026 Forecast	Reference
1	2F	2FA	ASvcs: Development	3,484	1,102	2,511	1,314	45	-	-	-	-	-	-	
2		**Grand Total**		**3,484**	**1,102**	**2,511**	**1,314**	**45**	**-**	**-**	**-**	**-**	**-**	**-**	
3		* Excludes projects greater than $3M													

PACIFIC GAS AND ELECTRIC COMPANY
2023 GENERAL RATE CASE
Exhibit (PG&E-9), Administrative and General Expenses

WORKPAPERS SUPPORTING
CHAPTER 3, Risk, Audit, and Insurance Organization

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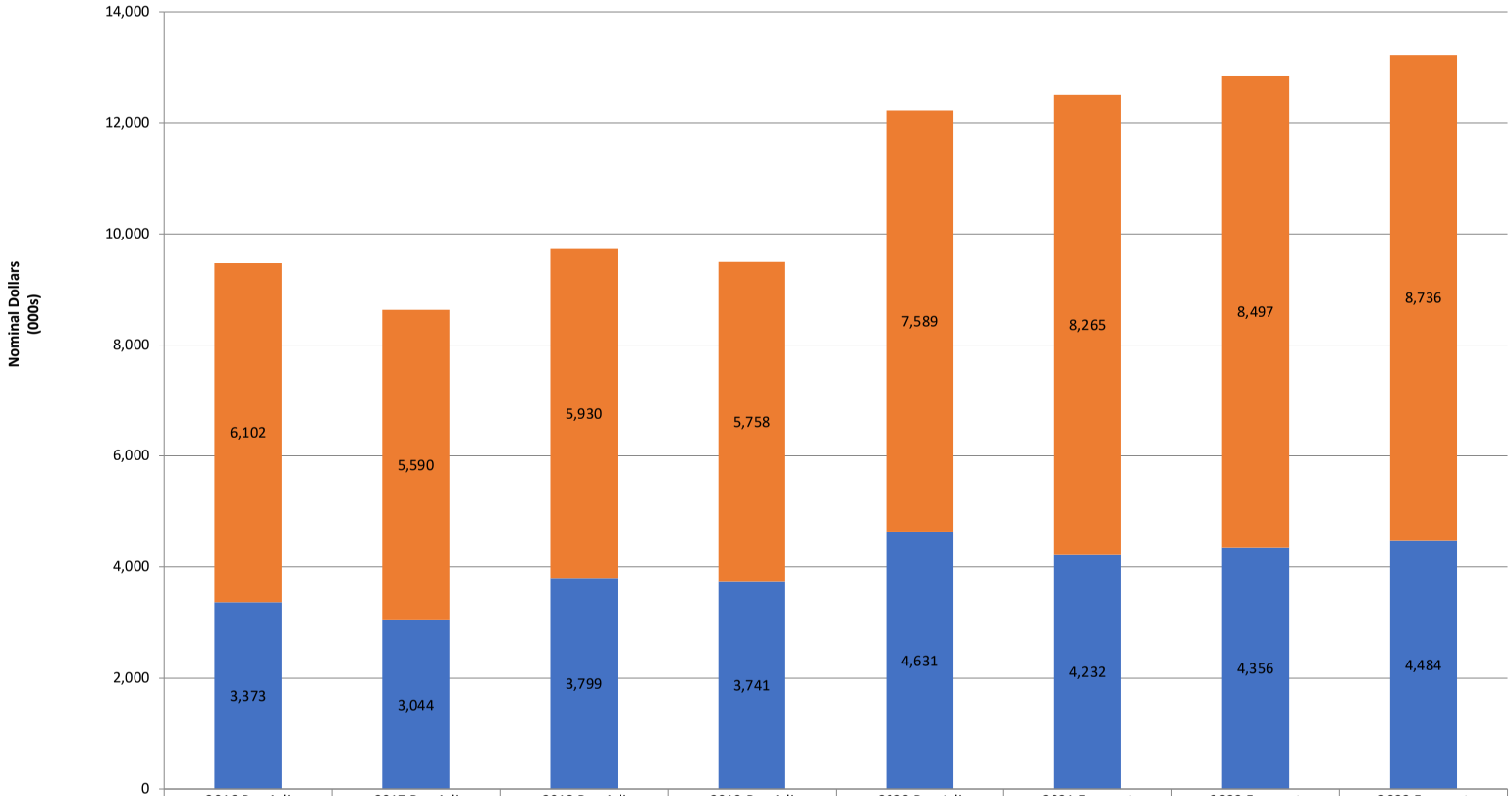
PACIFIC GAS AND ELECTRIC COMPANY
2023 GENERAL RATE CASE
Exhibit (PG&E-9), Administrative and General Expenses
Risk, Audit, and Insurance Organization

Schedule 1
GRC Departments

Purpose: This schedule shows each Department in the Organization.

PACIFIC GAS AND ELECTRIC COMPANY
2023 GENERAL RATE CASE
Exhibit (PG&E-9), Administrative and General Expenses
Risk, Audit, and Insurance Organization

Schedule 2
Historical and Forecast GRC Expense Bar Chart
Nominal Dollars
($000s)



	2016 Rec Adj	2017 Rec Adj	2018 Rec Adj	2019 Rec Adj	2020 Rec Adj	2021 Forecast	2022 Forecast	2023 Forecast
Internal Audit	6,102	5,590	5,930	5,758	7,589	8,265	8,497	8,736
Credit and Market Risk	3,373	3,044	3,799	3,741	4,631	4,232	4,356	4,484

PACIFIC GAS AND ELECTRIC COMPANY
2023 GENERAL RATE CASE
Exhibit (PG&E-9), Administrative and General Expenses
Risk, Audit, and Insurance Organization

Schedule 3
Historical and Forecast GRC Expenses (FERC Account 920, 921, 923)
Nominal Dollars
($000s)

		Recorded Adjusted					Forecast			
Line	Description	2016	2017	2018	2019	2020	2021	2022	2023	Ref[a]
ORGANIZATION VIEW										
1	920 - Admin & Gen Salaries	8,805	8,169	9,012	8,599	10,357	11,624	11,979	12,346	
2	921 - Office Supplies & Ex	569	429	437	612	823	384	384	384	
3	923 - Outside Svc Employ - Utility	89	31	269	279	1,041	481	481	481	
4	923 - Outside Svc Employ - Corp	12	4	11	9		9	9	9	
5	**Total**	**9,476**	**8,633**	**9,729**	**9,499**	**12,220**	**12,498**	**12,853**	**13,220**	
6	**Change from Prior Year**		**(842)**	**1,095**	**(230)**	**2,721**	**278**	**355**	**367**	
DEPARTMENT VIEW										
7	**Credit and Market Risk**									
8	920 - Admin & Gen Salaries	3,165	2,869	3,677	3,503	3,862	4,050	4,173	4,301	
9	921 - Office Supplies & Ex	175	164	99	236	620	73	73	73	
10	923 - Outside Svc Employ - Utility	33	10	22	1	149	110	110	110	
11	923 - Outside Svc Employ - Corp									
12	**Total**	**3,373**	**3,044**	**3,799**	**3,741**	**4,631**	**4,232**	**4,356**	**4,484**	
13	**Change from Prior Year**		**(329)**	**755**	**(58)**	**890**	**(399)**	**124**	**128**	
14	**Internal Audit**									
15	920 - Admin & Gen Salaries	5,640	5,300	5,335	5,096	6,494	7,575	7,806	8,045	
16	921 - Office Supplies & Ex	394	265	337	376	202	311	311	311	
17	923 - Outside Svc Employ - Utility	56	21	247	277	892	371	371	371	
18	923 - Outside Svc Employ - Corp	12	4	11	9		9	9	9	
19	**Total**	**6,102**	**5,590**	**5,930**	**5,758**	**7,589**	**8,265**	**8,497**	**8,736**	
20	**Change from Prior Year**		**(512)**	**340**	**(172)**	**1,831**	**676**	**232**	**239**	

(a) Please refer to the appropriate Department workpapers for further details.

PACIFIC GAS AND ELECTRIC COMPANY
2023 GENERAL RATE CASE
Exhibit (PG&E-9), Administrative and General Expenses
Risk, Audit, and Insurance Organization

Schedule 4
Historical and Forecast GRC Expenses (FERC Account 920, 921, 923)
Base Year Dollars
($000s)

		Recorded Adjusted					Forecast			
Line	Description	2016	2017	2018	2019	2020	2021	2022	2023	Ref[(a)]
ORGANIZATION VIEW										
1	920 - Admin & Gen Salaries	10,007	8,982	9,594	8,864	10,357	11,279	11,254	11,231	
2	921 - Office Supplies & Ex	606	451	451	620	823	378	371	363	
3	923 - Outside Svc Employ - Utility	95	32	277	282	1,041	474	465	455	
4	923 - Outside Svc Employ - Corp	13	4	12	9		9	9	8	
5	**Total**	**10,721**	**9,469**	**10,335**	**9,775**	**12,220**	**12,140**	**12,100**	**12,058**	
6	**Change from Prior Year**		**(1,252)**	**866**	**(560)**	**2,445**	**(80)**	**(41)**	**(42)**	
DEPARTMENT VIEW										
7	**Credit and Market Risk**									
8	920 - Admin & Gen Salaries	3,597	3,155	3,915	3,611	3,862	3,929	3,921	3,913	
9	921 - Office Supplies & Ex	186	173	103	239	620	72	70	69	
10	923 - Outside Svc Employ - Utility	35	11	23	1	149	108	106	104	
11	923 - Outside Svc Employ - Corp									
12	**Total**	**3,819**	**3,338**	**4,040**	**3,851**	**4,631**	**4,110**	**4,098**	**4,086**	
13	**Change from Prior Year**		**(481)**	**702**	**(189)**	**780**	**(521)**	**(12)**	**(12)**	
14	**Internal Audit**									
15	920 - Admin & Gen Salaries	6,410	5,827	5,679	5,253	6,494	7,350	7,333	7,319	
16	921 - Office Supplies & Ex	419	278	349	381	202	307	301	294	
17	923 - Outside Svc Employ - Utility	60	22	255	280	892	366	359	351	
18	923 - Outside Svc Employ - Corp	13	4	12	9		9	9	8	
19	**Total**	**6,902**	**6,131**	**6,294**	**5,923**	**7,589**	**8,031**	**8,002**	**7,972**	
20	**Change from Prior Year**		**(771)**	**163**	**(371)**	**1,666**	**442**	**(29)**	**(30)**	

(a) Please refer to the appropriate Department workpapers for further details.

PACIFIC GAS AND ELECTRIC COMPANY
2023 GENERAL RATE CASE
Exhibit (PG&E-9), Administrative and General Expenses
Risk, Audit, and Insurance Organization

Schedule 5
Historical Adjustments
Nominal Dollars
($000s)

Purpose: This schedule summarizes the recorded costs, adjustments and recorded adjusted costs for the Organization. For a description of the adjustments, please refer to the Department Workpaper schedule D4.

Line	Description	2016	2017	2018	2019	2020	Ref[(a)]
ORGANIZATION VIEW							
1	Recorded GRC Subtotal	11,262	11,417	11,831	10,322	14,516	
2	Adjustments	(1,786)	(2,784)	(2,102)	(823)	(2,295)	
3	**Recorded Adjusted**	**9,476**	**8,633**	**9,729**	**9,499**	**12,220**	Sch. 3, Line 5
DEPARTMENT VIEW							
	Recorded (FERC 920,921, and 923)						
4	Credit and Market Risk	3,373	3,044	3,799	3,741	4,631	
5	Internal Audit	7,888	8,374	8,033	6,582	9,884	
6	**Total**	**11,262**	**11,417**	**11,831**	**10,322**	**14,516**	
	Adjustments (FERC 920,921, and 923)						
7	Credit and Market Risk						
8	Internal Audit	(1,786)	(2,784)	(2,102)	(823)	(2,295)	
9	**Total**	**(1,786)**	**(2,784)**	**(2,102)**	**(823)**	**(2,295)**	
	Recorded Adjusted (FERC 920,921, and 923)						
10	Credit and Market Risk	3,373	3,044	3,799	3,741	4,631	
11	Internal Audit	6,102	5,590	5,930	5,758	7,589	
12	**Total**	**9,476**	**8,633**	**9,729**	**9,499**	**12,220**	

PACIFIC GAS AND ELECTRIC COMPANY
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Schedule 6
Full Time Equivalent (FTE) Forecast

Purpose: This schedule shows the Full Time Equivalent (FTE) forecast for the organization.
Section 1 shows the year-end FTEs and vacancies for each Department in the base year, and the total forecast FTEs through the test year.
Section 2 shows the year over year changes in FTEs for each Department through the test year.

		A	B	C=(A+B)	D	E	F
Line	Description	2020 Year-End FTE	2020 Vacancies	2020 Year End FTE + Vacancies	2021 Forecast	2022 Forecast	2023 Forecast
Section 1: FTE by Department							
1	Credit and Market Risk	25.0	1.0	26.0	26.0	26.0	26.0
2	Internal Audit	42.0	13.0	55.0	55.0	55.0	55.0
3	**Total**	**67.0**	**14.0**	**81.0**	**81.0**	**81.0**	**81.0**
Section 2: Year Over Year FTE Changes by Department							
4	Credit and Market Risk				1.0		
5	Internal Audit				13.0		
6	**Total**				**14.0**		

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Schedule 7
Year Over Year FTE Changes

Purpose: This schedule explains the year over year changes in the Full Time Equivalent (FTE) forecast.

Line	Department	Inc/(Dec)	Explanation
		2020 to 2021	
1	Credit and Market Risk	1.0	Credit and Market Risk will fill one vacancy to develop, test and deploy risk management systems and models
2	Internal Audit	13.0	IA will fill seven vacant positions to provide increased coverage over fraud, contract compliance, IT, Wildfire Risk and Vegetation Management, and Operations. Third Party Risk Management will fill three vacancies will support new vendor registration and supply chain contract risk screening, and the evaluation of the design and effectiveness of company's contractor oversight controls. SOX Compliance will fill two vacancies to support the evaluation of the design and operation effectiveness of internal control over financial reporting. Insurance will fill one vacancy to support the procurement and maintenance of financial risk transfer products.
3	**Total**	**14.0**	
		2021 to 2022	
4	Credit and Market Risk	0.0	
5	Internal Audit	0.0	
6	**Total**	**0.0**	
		2022 to 2023	
7	Credit and Market Risk	0.0	
8	Internal Audit	0.0	
9	**Total**	**0.0**	

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Schedule 8
Summary of Vacancy Savings Calculation
Nominal Dollars
($000s)

Purpose: This schedule shows total vacancy savings for the Organization. For the calculation of vacancy savings for each department, please refer to the Department workpaper schedule D7.

		Forecast			
Line	**Description**	**2021**	**2022**	**2023**	**Ref[a]**
FERC Account 920 - Admin & Gen Salaries					
ORGANIZATION VIEW					
1	Direct Labor	11,994	12,360	12,738	
2	Vacancy Savings	(356)	(367)	(378)	
3	Indirect Labor	(14)	(14)	(14)	
4	**Total Labor**	**11,624**	**11,979**	**12,346**	Sch. 3, Line 1
DEPARTMENT VIEW					
5	**Credit and Market Risk**				
6	Direct Labor	4,202	4,330	4,462	
7	Vacancy Savings	(146)	(151)	(155)	
8	Indirect Labor	(6)	(6)	(6)	
9	**Total Labor**	**4,050**	**4,173**	**4,301**	
	Internal Audit				
10	Direct Labor	7,792	8,030	8,276	
11	Vacancy Savings	(210)	(216)	(223)	
12	Indirect Labor	(8)	(8)	(8)	
13	**Total Labor**	**7,575**	**7,806**	**8,045**	

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Schedule 9
Calculation of Capitalization Rate

Purpose:
- This schedule shows the capitalization rates for each Department. Witnesses were asked to identify work performed by their organization that could be eliminated if there were no new or ongoing construction activities being performed by the Company.
- The Department schedules indicated in the Reference column below show the calculation of the capitalization rate for each Department.

Line	Department	Capital Allocation % Labor	Capital Allocation % Materials	Capital Allocation $ Labor	Capital Allocation $ Materials	Ref[a]
1	1) Internal Auditing	10.60%	10.60%	853	33	Sch. D8, Lines 2, 5
2	2) Market and Credit Risk	0.00%	0.00%	-	-	Sch. D8, Lines 2, 5

(a) Please refer to the appropriate Department workpapers for further details.

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Schedule D1
Historical and Forecast GRC Expenses (FERC Account 920, 921, 923)
Nominal Dollars
($000s)

		Recorded Adjusted					Forecast			
Line	**Description**	**2016**	**2017**	**2018**	**2019**	**2020**	**2021**	**2022**	**2023**	**Ref[(a)]**
Department										
1	920 - Admin & Gen Salaries	5,640	5,300	5,335	5,096	6,494	7,575	7,806	8,045	
2	921 - Office Supplies & Ex	394	265	337	376	202	311	311	311	
3	923 - Outside Svc Employ - Utility	56	21	247	277	892	371	371	371	
4	923 - Outside Svc Employ - Corp	12	4	11	9		9	9	9	
5	**Total**	**6,102**	**5,590**	**5,930**	**5,758**	**7,589**	**8,265**	**8,497**	**8,736**	
6	**Change from Prior Year**		**(513)**	**340**	**(172)**	**1,831**	**676**	**231**	**240**	
Sub-Departments										
	Internal Audit									
7	920 - Admin & Gen Salaries	5,640	5,300	5,335	5,096	6,494	7,575	7,806	8,045	
8	921 - Office Supplies & Ex	394	265	337	376	202	311	311	311	
9	923 - Outside Svc Employ - Utility	56	21	247	277	892	371	371	371	
10	923 - Outside Svc Employ - Corp	12	4	11	9		9	9	9	
11	**Total**	**6,102**	**5,590**	**5,930**	**5,758**	**7,589**	**8,265**	**8,497**	**8,736**	
12	**Change from Prior Year**		**(512)**	**340**	**(172)**	**1,831**	**676**	**232**	**239**	

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Schedule D2
Historical and Forecast GRC Expenses (FERC Account 920, 921, 923)
Base Year Dollars
($000s)

		Recorded Adjusted					Forecast			
Line	**Description**	**2016**	**2017**	**2018**	**2019**	**2020**	**2021**	**2022**	**2023**	**Ref[a]**
Department										
1	920 - Admin & Gen Salaries	6,410	5,827	5,679	5,253	6,494	7,350	7,333	7,319	
2	921 - Office Supplies & Ex	419	278	349	381	202	307	301	294	
3	923 - Outside Svc Employ - Utility	60	22	255	280	892	366	359	351	
4	923 - Outside Svc Employ - Corp	13	4	12	9		9	9	8	
5	**Total**	**6,902**	**6,131**	**6,294**	**5,923**	**7,589**	**8,031**	**8,002**	**7,972**	
6	**Change from Prior Year**		**(771)**	**163**	**(371)**	**1,666**	**442**	**(29)**	**(29)**	
Sub-Departments										
	Internal Audit									
7	920 - Admin & Gen Salaries	6,410	5,827	5,679	5,253	6,494	7,350	7,333	7,319	
8	921 - Office Supplies & Ex	419	278	349	381	202	307	301	294	
9	923 - Outside Svc Employ - Utility	60	22	255	280	892	366	359	351	
10	923 - Outside Svc Employ - Corp	13	4	12	9		9	9	8	
11	**Total**	**6,902**	**6,131**	**6,294**	**5,923**	**7,589**	**8,031**	**8,002**	**7,972**	
12	**Change from Prior Year**		**(771)**	**163**	**(371)**	**1,666**	**442**	**(29)**	**(30)**	

13	**Escalation Factor [1] [2] [3]**	**2016**	**2017**	**2018**	**2019**	**2020**	**2021**	**2022**	**2023**
14	920 - Admin & Gen Salaries	0.8799	0.9095	0.9393	0.9701	1.0000	1.0306	1.0644	1.0993
15	921 - Office Supplies & Ex	0.9391	0.9531	0.9664	0.9857	1.0000	1.0142	1.0336	1.0570
16	923 - Outside Svc Employ - Utility	0.9391	0.9531	0.9691	0.9898	1.0000	1.0142	1.0336	1.0570
17	923 - Outside Svc Employ - Corp	0.9391	0.9531	0.9691	0.9898	1.0000	1.0142	1.0336	1.0570
						Base Year			

[1] Base Dollar = Nominal Dollar (from Schedule D1)/Annual Escalation Factor
[2] See Exhibit (PG&E-8) - Human Resources, Ch. 4.- Compensation, STIP, Non-qualified Retirement and Labor Escalations.
[3] See Exhibit (PG&E-12) - General Report, Ch. 4.- Escalation Rates.

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Schedule D3
Historical and Forecast Year over Year Walk
Nominal Dollars
($000s)

Purpose: This schedule shows the change in costs from 2016 through 2023 by cost type and FERC account.

				FERC Account					
	Year	Cost Type	Amount	920	921	923-Utility	923-Corp	Explanation	Ref
1	2016	**Recorded Adjusted**	**6,102**	**5,640**	**394**	**56**	**12**		Sch. D1, Line 5
2	to	Labor	(340)	(340)				Below Variance Threshold	
3	2017	Materials & Employee Related	(129)		(129)				
4		Contracts	(36)			(36)			
5		Corporation Charges	(8)				(8)		
6		**Net Change**	**(513)**	**(340)**	**(129)**	**(36)**	**(8)**		Sch. D1, Line 6
9	2017	**Recorded Adjusted**	**5,590**	**5,300**	**265**	**21**	**4**		Sch. D1, Line 5
10	to	Labor	35	35				Below Variance Threshold	
11	2018	Materials & Employee Related	72		72				
12		Contracts	226			226			
13		Corporation Charges	7				7		
14		**Net Change**	**340**	**35**	**72**	**226**	**7**		Sch. D1, Line 6
15	2018	**Recorded Adjusted**	**5,930**	**5,335**	**337**	**247**	**11**		Sch. D1, Line 5
16	to	Labor	(239)	(239)				Below Variance Threshold	
17	2019	Materials & Employee Related	38		38				
18		Contracts	31			31			
19		Corporation Charges	(2)				(2)		
20		**Net Change**	**(172)**	**(239)**	**38**	**31**	**(2)**		Sch. D1, Line 6
21	2019	**Recorded Adjusted**	**5,758**	**5,096**	**376**	**277**	**9**		Sch. D1, Line 5
22	to	Labor	1,398	1,398				$1.8M ncreased due to filled vacancies and the initiation of	
23	2020	Materials & Employee Related	(174)		(174)			the Third Party Risk Management program.	
24		Contracts	615			615			
25		Corporation Charges	(9)				(9)		
26		**Net Change**	**1,831**	**1,398**	**(174)**	**615**	**(9)**		Sch. D1, Line 6
27	2020	**Forecast**	**7,589**	**6,494**	**202**	**892**			Sch. D1, Line 5
28	to	Labor	1,080	1,080				FERC 920: $1.08M increase staffing costs due to filling vacancies in Internal Audit, Insurance and Loss Control, SOX and Third Party Risk Management	
29	2021	Materials & Employee Related	109		109			FERC 921: $109K increase due to insurance related travel and system support subscription costs	
30		Contracts	(521)			(521)		FERC 923-U: $521 decrease due to lower consulting costs and lower staff augmentation as PG&E's is filling a vacant	
31		Corporation Charges	9				9	FTE position in SOX Compliance for work performed by a contractor in 2020 FERC 923-C: immaterial variance	
32		**Net Change**	**676**	**1,080**	**109**	**(521)**	**9**		Sch. D1, Line 6
33	2021	**Forecast**	**8,265**	**7,575**	**311**	**371**	**9**		Sch. D1, Line 5
34	to	Labor	231	231				FERC 920: $231K increase due to labor cost escalation	
35	2022	Materials & Employee Related						FERC 921: no variance	
36		Contracts						FERC 923 Utility: no variance	
37		Corporation Charges						FERC 923 Corporation: no variance	
38		**Net Change**	**231**	**231**					Sch. D1, Line 6
39	2022	**Forecast**	**8,497**	**7,806**	**311**	**371**	**9**		Sch. D1, Line 5
40	to	Labor	240	240				FERC 920: $240K increase due to labor cost escalation	
41	2023	Materials & Employee Related						FERC 921: No variance	
42		Contracts						FERC 923: No variance	
43		Corporation Charges							
44		**Net Change**	**240**	**240**					Sch. D1, Line 6
45	2023	**Forecast**	**8,736**	**8,045**	**311**	**371**	**9**		Sch. D1, Line 5

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Schedule D4
Historical Adjustments
Nominal Dollars
($000s)

Purpose: This schedule shows the calculation of the Recorded Adjusted costs appearing on Schedule D1. Line 1 shows the total Recorded costs for each of the historical years, and Lines 2 through 6 show the adjustments made to determine the Recorded Adjusted costs. The two types of adjustments are: (1) Reorganizations, which reflect the movement of employees or contracts from one department to another; and (2) Other Adjustments, which relate to costs excluded from the GRC forecast of the department.

Line	Description	2016	2017	2018	2019	2020	Ref
1	**Recorded**	**7,888**	**8,374**	**8,033**	**6,582**	**9,884**	Sch. D6, Line 5
	Adjustments:						
2	Reorganizations	(1,786)	(2,784)	(2,102)	(1,170)	(2,664)	
3	**Subtotal Reorganizations**	(1,786)	(2,784)	(2,102)	(1,170)	(2,664)	
4	Other Adjustments				346	368	
5	Event Driven Adjustment						
6	**Subtotal Other Adjustments**						
7	**Total Adjustments (line 3 + line 5)**	(1,786)	(2,784)	(2,102)	(1,170)	(2,664)	Sch. D6, line 10
8	**Recorded Adjusted (line 1 + line 6)**	**6,102**	**5,590**	**5,930**	**5,412**	**7,221**	Sch. D1, line 5

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Schedule D5
Explanations of Historical Adjustments to Support Schedule D4

Table 1: This table provides the business purpose of each Reorganization adjustment on Schedule D4.

Sch. D4 Adj Line	From Department	To Department	**Explanation** *(e.g. Business purpose of the adjustment)*
Line 2	Internal Audit	CRO	To further strengthen PG&E's enterprise wide risk mitigation and operational safety capabilities, PG&E sp duties of Chief Risk Officer (CRO) into two distinct roles: CRO and Chief Audit Officer

Table 2: This table provides the business purpose of each Other adjustment on Schedule D4.

Line 4	Executive Compensation	Internal Audit	Adjustment reflects officer costs actually incurred that were voluntarily excluded from the 2020 GRC.

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Schedule D6
Historical Adjustments by FERC Account
Nominal Dollars
($000s)

Purpose: This schedule provides a summary of all Historical Adjustments by FERC Accoun

Line	Description	2016	2017	2018	2019	2020	Ref
RECORDED BY FERC ACCOUNT							
1	920 Admin & Gen Salaries	6,781	6,363	6,419	5,884	7,333	
2	921 Office Supplies & Ex	394	265	337	376	202	
3	923 Outside Services - Utility	702	1,742	1,264	313	2,350	
4	923 Outside Services - Corp	12	4	11	9		
5	**Total Recorded**	**7,888**	**8,374**	**8,033**	**6,582**	**9,884**	
ADJUSTMENTS BY FERC ACCOUNT							
6	920 Admin & Gen Salaries	(1,141)	(1,063)	(1,085)	(788)	(838)	
7	921 Office Supplies & Ex						
8	923 Outside Services - Utility	(645)	(1,721)	(1,018)	(35)	(1,457)	
9	923 Outside Services - Corp						
10	**Total Adjustments**	**(1,786)**	**(2,784)**	**(2,102)**	**(823)**	**(2,295)**	
RECORDED ADJUSTED BY FERC ACCOUNT							
11	920 Admin & Gen Salaries	5,640	5,300	5,335	5,096	6,494	
12	921 Office Supplies & Ex	394	265	337	376	202	
13	923 Outside Services - Utility	56	21	247	277	892	
14	923 Outside Services - Corp	12	4	11	9		
15	**Total Recorded Adjusted**	**6,102**	**5,590**	**5,930**	**5,758**	**7,589**	

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Schedule D7
Summary of Vacancy Savings Calculation
Nominal Dollars
($000s)

Purpose: This schedule shows labor and vacancy savings.

Line	Description	Forecast 2021	Forecast 2022	Forecast 2023	Ref
FERC Account 920 - Admin & Gen Salaries					
1	Direct Labor [a]	7,792	8,030	8,276	
2	Vacancy Savings [b]	(210)	(216)	(223)	
3	Indirect Labor [c]	(8)	(8)	(8)	
4	**Total Labor**	**7,575**	**7,806**	**8,045**	Sch. D1, Line 1

[a] Direct Labor is the salaries associated with department employees

[b] Labor vacancy savings was calculated based on the financial view organization for organizations with more than 50 people and PCCs with more than 10 people.
The vacancy savings calculation is as follows:

$$\frac{\text{average open requisitions for a four month period}}{\text{budgeted headcount}} \times \text{Planned Labor}$$

[c] Indirect labor is the labor associated with interdepartmental services.

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Schedule D8
Calculation of Capitalization Rate
Nominal Dollars
($000s)

Purpose:
-This schedule shows the capitalization rate for the Department. Corporate Services witnesses identified work performed by their organization that could be eliminated if there were no new or ongoing construction activities being performed by the Company.
-The capitalization rates are then used to calculate an aggregate Labor and M&S Transfer to Construction rate that would be applied to all Corporate Service Organizations. The results are shown in the workpapers supporting Exhibit (PG&E-10) Results of Operations, Chapter 8 Administrative and General Expense.

Summary

Line	Description	Amount
1	FERC Account 920 - Admin and General Salaries	8,045
2	Imputed transfer to construction - Labor rate	10.60%
3	**Total Transfer to Construction - Labor $**	**853**
4	FERC Account 921 - Office Supplies and Expenses	311
5	Imputed transfer to construction - Materials & Supplies (M&S) rate	10.60%
6	**Total Transfer to Construction - M&S $**	**33**

Calculated Transfer to Construction - Labor and Materials & Supplies, by Department/Subdepartment:

		A	B	C = A * B	D	E	F = D * E	
Line	**Department/Subdepartment**	**FERC 920**	**Capital Allocation %**	**Capital Allocation $**	**FERC 921**	**Capital Allocation %**	**Capital Allocation $**	**Ref**
7	Internal Audit	8,045	10.60%	853	311	10.60%	33	
8	**Total**	**8,045**		**853**	**311**		**33**	

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Credit and Market Risk

Schedule D1
Historical and Forecast GRC Expenses (FERC Account 920, 921, 923)
Nominal Dollars
($000s)

		Recorded Adjusted					Forecast			
Line	**Description**	**2016**	**2017**	**2018**	**2019**	**2020**	**2021**	**2022**	**2023**	**Ref[a]**
Department										
1	920 - Admin & Gen Salaries	3,165	2,869	3,677	3,503	3,862	4,050	4,173	4,301	
2	921 - Office Supplies & Ex	175	164	99	236	620	73	73	73	
3	923 - Outside Svc Employ - Utility	33	10	22	1	149	110	110	110	
4	923 - Outside Svc Employ - Corp									
5	**Total**	**3,373**	**3,044**	**3,799**	**3,741**	**4,631**	**4,232**	**4,356**	**4,484**	
6	**Change from Prior Year**		**(330)**	**755**	**(58)**	**891**	**(399)**	**124**	**128**	
Sub-Departments										
	#									
7	920 - Admin & Gen Salaries	3,165	2,869	3,677	3,503	3,862	4,050	4,173	4,301	
8	921 - Office Supplies & Ex	175	164	99	236	620	73	73	73	
9	923 - Outside Svc Employ - Utility	33	10	22	1	149	110	110	110	
10	923 - Outside Svc Employ - Corp									
11	**Total**	**3,373**	**3,044**	**3,799**	**3,741**	**4,631**	**4,232**	**4,356**	**4,484**	
12	**Change from Prior Year**		**(329)**	**755**	**(58)**	**890**	**(399)**	**124**	**128**	

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Schedule D2
Historical and Forecast GRC Expenses (FERC Account 920, 921, 923)
Base Year Dollars
($000s)

		Recorded Adjusted					Forecast			
Line	**Description**	**2016**	**2017**	**2018**	**2019**	**2020**	**2021**	**2022**	**2023**	**Ref[a]**
Department										
1	920 - Admin & Gen Salaries	3,597	3,155	3,915	3,611	3,862	3,929	3,921	3,913	
2	921 - Office Supplies & Ex	186	173	103	239	620	72	70	69	
3	923 - Outside Svc Employ - Utility	35	11	23	1	149	108	106	104	
4	923 - Outside Svc Employ - Corp									
5	**Total**	**3,819**	**3,338**	**4,040**	**3,851**	**4,631**	**4,110**	**4,098**	**4,086**	
6	**Change from Prior Year**		**(481)**	**702**	**(189)**	**780**	**(522)**	**(12)**	**(12)**	
Sub-Departments										
	#									
7	920 - Admin & Gen Salaries	3,597	3,155	3,915	3,611	3,862	3,929	3,921	3,913	
8	921 - Office Supplies & Ex	186	173	103	239	620	72	70	69	
9	923 - Outside Svc Employ - Utility	35	11	23	1	149	108	106	104	
10	923 - Outside Svc Employ - Corp									
11	**Total**	**3,819**	**3,338**	**4,040**	**3,851**	**4,631**	**4,110**	**4,098**	**4,086**	
12	**Change from Prior Year**		**(481)**	**702**	**(189)**	**780**	**(521)**	**(12)**	**(12)**	

13	**Escalation Factor [1] [2] [3]**	**2016**	**2017**	**2018**	**2019**	**2020**	**2021**	**2022**	**2023**
14	920 - Admin & Gen Salaries	0.8799	0.9095	0.9393	0.9701	1.0000	1.0306	1.0644	1.0993
15	921 - Office Supplies & Ex	0.9391	0.9531	0.9664	0.9857	1.0000	1.0142	1.0336	1.0570
16	923 - Outside Svc Employ - Utility	0.9391	0.9531	0.9691	0.9898	1.0000	1.0142	1.0336	1.0570
17	923 - Outside Svc Employ - Corp	0.9391	0.9531	0.9691	0.9898	1.0000	1.0142	1.0336	1.0570
						Base Year			

[1] Base Dollar = Nominal Dollar (from Schedule D1)/Annual Escalation Factor
[2] See Exhibit (PG&E-8) - Human Resources, Ch. 4.- Compensation, STIP, Non-qualified Retirement and Labor Escalations.
[3] See Exhibit (PG&E-12) - General Report, Ch. 3.- Escalation Rates.

Pacific Gas and Electric Company
2023 General Rate Case
Exhibit (PG&E-9), Administrative and General Expenses
Credit and Market Risk

Schedule D3
Historical and Forecast Year over Year Walk
Nominal Dollars
($000s)

Purpose: This schedule shows the change in costs from 2016 through 2023 by cost type and FERC account.

				FERC Account					
	Year	Cost Type	Amount	920	921	923-Utility	923-Corp	Explanation	Ref
1	2016	**Recorded Adjusted**	**3,373**	**3,165**	**175**	**33**			Sch. D1, Line 5
2	to	Labor	(296)	(296)				Below variance threshold	
3	2017	Materials & Employee Related	(11)		(11)				
4		Contracts	(23)			(23)			
5		Corporation Charges							
6		**Net Change**	**(330)**	**(296)**	**(11)**	**(23)**			Sch. D1, Line 6
9	2017	**Recorded Adjusted**	**3,044**	**2,869**	**164**	**10**			Sch. D1, Line 5
10	to	Labor	808	808				$755K Increase in staffing costs due to filled vacancies	
11	2018	Materials & Employee Related	(65)		(65)				
12		Contracts	12			12			
13		Corporation Charges							
14		**Net Change**	**755**	**808**	**(65)**	**12**			Sch. D1, Line 6
15	2018	**Recorded Adjusted**	**3,799**	**3,677**	**99**	**22**			Sch. D1, Line 5
16	to	Labor	(174)	(174)				Below variance threshold	
17	2019	Materials & Employee Related	137		137				
18		Contracts	(21)			(21)			
19		Corporation Charges							
20		**Net Change**	**(58)**	**(174)**	**137**	**(21)**			Sch. D1, Line 6
21	2019	**Recorded Adjusted**	**3,741**	**3,503**	**236**	**1**			Sch. D1, Line 5
22	to	Labor	359	359				$891K Increase in staffing costs due to filled vacancies and an increase in Materials & Employee Related costs primarily due to financial data subscription service fees	
23	2020	Materials & Employee Related	384		384				
24		Contracts	147			147			
25		Corporation Charges							
26		**Net Change**	**891**	**359**	**384**	**147**			Sch. D1, Line 6
27	2020	**Forecast**	**4,631**	**3,862**	**620**	**149**			Sch. D1, Line 5
28	to	Labor	187	187				FERC 920: $187K increase due to a filled vacancy and labor cost escalation FERC 921: $547K decrease primalrily due to lower financial data subscription service fees FERC 923: $39K immaterial variance	
29	2021	Materials & Employee Related	(547)		(547)				
30		Contracts	(39)			(39)			
31		Corporation Charges							
32		**Net Change**	**(399)**	**187**	**(547)**	**(39)**			Sch. D1, Line 6
33	2021	**Forecast**	**4,232**	**4,050**	**73**	**110**			Sch. D1, Line 5
34	to	Labor	124	124				FERC 920: $124K increase due to labor cost escalation FERC 921: No variance FERC 923: No variance	
35	2022	Materials & Employee Related							
36		Contracts							
37		Corporation Charges							
38		**Net Change**	**124**	**124**					Sch. D1, Line 6
39	2022	**Forecast**	**4,356**	**4,173**	**73**	**110**			Sch. D1, Line 5
40	to	Labor	128	128				FERC 920: $128K increase due to labor cost escalation FERC 921: no variance FERC 923: no variance	
41	2023	Materials & Employee Related							
42		Contracts							
43		Corporation Charges							
44		**Net Change**	**128**	**128**					Sch. D1, Line 6
45	2023	**Forecast**	**4,484**	**4,301**	**73**	**110**			Sch. D1, Line 5

PACIFIC GAS AND ELECTRIC COMPANY
2023 GENERAL RATE CASE
Exhibit (PG&E-9), Administrative and General Expenses
Credit and Market Risk

Schedule D4
Historical Adjustments
Nominal Dollars
($000s)

Purpose: This schedule shows the calculation of the Recorded Adjusted costs appearing on Schedule D1. Line 1 shows the total Recorded costs for each of the historical years, and Lines 2 through 6 show the adjustments made to determine the Recorded Adjusted costs. The two types of adjustments are: (1) Reorganizations, which reflect the movement of employees or contracts from one department to another; and (2) Other Adjustments, which relate to costs excluded from the GRC forecast of the department.

Line	Description	2016	2017	2018	2019	2020	Ref
1	**Recorded**	**3,373**	**3,044**	**3,799**	**3,741**	**4,631**	Sch. D6, Line 5
	Adjustments:						
2	Reorganizations						
3	**Subtotal Reorganizations**						
4	Other Adjustments						
5	Event Driven Adjustment						
6	**Subtotal Other Adjustments**						
7	**Total Adjustments (line 3 + line 5)**						Sch. D6, line 10
8	**Recorded Adjusted (line 1 + line 6)**	**3,373**	**3,044**	**3,799**	**3,741**	**4,631**	Sch. D1, line 5

PACIFIC GAS AND ELECTRIC COMPANY
2023 GENERAL RATE CASE
Exhibit (PG&E-9), Administrative and General Expenses
Credit and Market Risk

Schedule D5
Explanations of Historical Adjustments to Support Schedule D4

Table 1: This table provides the business purpose of each Reorganization adjustment on Schedule D4.

Sch. D4 Adj Line	From Department	To Department	Explanation *(e.g. Business purpose of the adjustment)*

Table 2: This table provides the business purpose of each Other adjustment on Schedule D4.

PACIFIC GAS AND ELECTRIC COMPANY
2023 GENERAL RATE CASE
Exhibit (PG&E-9), Administrative and General Expenses
Credit and Market Risk

Schedule D6
Historical Adjustments by FERC Account
Nominal Dollars
($000s)

Purpose: This schedule provides a summary of all Historical Adjustments by FERC Accoun

Line	Description	2016	2017	2018	2019	2020	Ref
RECORDED BY FERC ACCOUNT							
1	920 Admin & Gen Salaries	3,165	2,869	3,677	3,503	3,862	
2	921 Office Supplies & Ex	175	164	99	236	620	
3	923 Outside Services - Utility	33	10	22	1	149	
4	923 Outside Services - Corp						
5	**Total Recorded**	**3,373**	**3,044**	**3,799**	**3,741**	**4,631**	
ADJUSTMENTS BY FERC ACCOUNT							
6	920 Admin & Gen Salaries						
7	921 Office Supplies & Ex						
8	923 Outside Services - Utility						
9	923 Outside Services - Corp						
10	**Total Adjustments**						
RECORDED ADJUSTED BY FERC ACCOUNT							
11	920 Admin & Gen Salaries	3,165	2,869	3,677	3,503	3,862	
12	921 Office Supplies & Ex	175	164	99	236	620	
13	923 Outside Services - Utility	33	10	22	1	149	
14	923 Outside Services - Corp						
15	**Total Recorded Adjusted**	**3,373**	**3,044**	**3,799**	**3,741**	**4,631**	

PACIFIC GAS AND ELECTRIC COMPANY
2023 GENERAL RATE CASE
Exhibit (PG&E-9), Administrative and General Expenses
Credit and Market Risk

Schedule D7
Summary of Vacancy Savings Calculation
Nominal Dollars
($000s)

Purpose: This schedule shows labor and vacancy savings.

Line	Description	Forecast 2021	Forecast 2022	Forecast 2023	Ref
FERC Account 920 - Admin & Gen Salaries					
1	Direct Labor [a]	4,202	4,330	4,462	
2	Vacancy Savings [b]	(146)	(151)	(155)	
3	Indirect Labor [c]	(6)	(6)	(6)	
4	**Total Labor**	**4,050**	**4,173**	**4,301**	Sch. D1, Line 1

[a] Direct Labor is the salaries associated with department employees

[b] Labor vacancy savings was calculated based on the financial view organization for organizations with more than 50 people and PCCs with more than 10 people.
The vacancy savings calculation is as follows:

$$\frac{\text{average open requisitions for a four month period}}{\text{budgeted headcount}} \times \text{Planned Labor}$$

[c] Indirect labor is the labor associated with interdepartmental services.

PACIFIC GAS AND ELECTRIC COMPANY
2023 General Rate Case
Exhibit (PG&E-9), Administrative and General Expenses
Credit and Market Risk

Schedule D8
Calculation of Capitalization Rate
Nominal Dollars
($000s)

Purpose:
-This schedule shows the capitalization rate for the Department. Corporate Services witnesses identified work performed by their organization that could be eliminated if there were no new or ongoing construction activities being performed by the Company.
-The capitalization rates are then used to calculate an aggregate Labor and M&S Transfer to Construction rate that would be applied to all Corporate Service Organizations. The results are shown in the workpapers supporting Exhibit (PG&E-10) Results of Operations, Chapter 8 Administrative and General Expense.

Summary

Line	Description	Amount
1	FERC Account 920 - Admin and General Salaries	4,301
2	Imputed transfer to construction - Labor rate	
3	**Total Transfer to Construction - Labor $**	
4	FERC Account 921 - Office Supplies and Expenses	73
5	Imputed transfer to construction - Materials & Supplies (M&S) rate	
6	**Total Transfer to Construction - M&S $**	

Calculated Transfer to Construction - Labor and Materials & Supplies, by Department/Subdepartment:

		A	B	C = A * B	D	E	F = D * E	
Line	**Department/Subdepartment**	**FERC 920**	**Capital Allocation %**	**Capital Allocation $**	**FERC 921**	**Capital Allocation %**	**Capital Allocation $**	**Ref**
7	Credit and Market Risk	4,301			73			
8	**Total**	**4,301**			**73**			

PACIFIC GAS AND ELECTRIC COMPANY
2023 GENERAL RATE CASE
Exhibit (PG&E-9) Administrative and General Expense

Workpapers Supporting
Chapter 3, Insurance

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PACIFIC GAS AND ELECTRIC COMPANY
Exhibit (PG&E-9) Administrative and General Expense

Workpapers Supporting
Chapter 3, Insurance
Historical and Forecast Expenses
Nominal and Base Year Dollars
($000s)

			Recorded Adjusted					Forecast		
Line	**Description**	**Resource**	**2016**	**2017**	**2018**	**2019**	**2020**	**2021**	**2022**	**2023**
1	Directors and Officers Liability	M&S	1,868	1,710	3,425	18,969	26,997	6,191	6,315	6,441
2	Non-Wildfire Liability and Other Liability	M&S	64,295	164,941	451,993	139,546	98,781	155,847	158,592	161,760
3	Wildfire Liability Insurance	M&S	-	-	-	-	768,596	726,622	707,499	707,499
4	Non-Nuclear Property	M&S	18,403	17,626	22,131	22,251	23,364	27,113	29,047	28,522
5	Nuclear Property	M&S	3,046	3,068	(7,083)	(1,800)	(11,596)	(4,608)	(0.4)	110
6	Corporate Allocation	M&S	712	710	890	5,615	10,131	2,661	2,698	2,744
7	**Total**		**88,322**	**188,056**	**471,356**	**184,582**	**916,273**	**913,825**	**904,150**	**907,076**
8	**Year to Year Change**			**99,733**	**283,301**	**(286,775)**	**731,691**	**(2,447)**	**(9,675)**	**2,926**
9	Escalation Factor	LAB	0.8799	0.9095	0.9393	0.9701	1.0000	1.0306	1.0644	1.0993
10	Escalation Factor	M&S	0.9391	0.9531	0.9691	0.9898	1.0000	1.0142	1.0336	1.0570
11	Escalation Factor	OTH	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000
12	Escalation Factor	Medical	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000
13	Escalation Factor	Wage-related	0.8799	0.9095	0.9393	0.9701	1.0000	1.0306	1.0644	1.0993
					Base Year Dollars					
14	Directors and Officers Liability	M&S	1,989	1,821	3,647	20,199	28,747	6,592	6,724	6,859
15	Non-Wildfire Liability and Other Liability	M&S	68,463	175,635	481,300	148,594	105,186	165,952	168,875	172,248
16	Wildfire Liability Insurance	M&S	-	-	-	-	818,430	773,735	753,371	753,371
17	Non-Nuclear Property	M&S	19,596	18,769	23,566	23,694	24,879	28,871	30,930	30,371
18	Nuclear Property	M&S	3,243	3,267	(7,543)	(1,917)	(12,348)	(4,907)	(0)	117
19	Corporate Allocation	M&S	758	756	947	5,979	10,787	2,833	2,873	2,922
20	**Total**		**93,291**	**199,492**	**500,971**	**190,571**	**964,895**	**970,243**	**959,900**	**962,966**

Lines 1-7, Years 2016 and 2019 values vary from the values listed in the Results of Operations (RO) Model due to errata. These amounts do not align to the RO Model provided to the Public Advocates Office at the time of filing. The RO will be updated to incorporate these errata with the Joint Comparison Exhibit submittal.

PACIFIC GAS AND ELECTRIC COMPANY
2023 GENERAL RATE CASE
Exhibit (PG&E-9) Administrative and General Expense

Workpapers Supporting
Chapter 3, Insurance

Historical Adjustments
Nominal Dollars
($000s)

Line	Description	2016	2017	2018	2019	2020	Explanation	Ref
	Recorded							
1	Directors and Officers Liability	1,868	1,710	3,425	18,969	26,997		
2	Non-Wildfire Liability and Other Liability	64,295	164,941	361,925	(204,833)	35,515		
3	Wildfire Liability	-	-	-	-	504,605		
4	Non-Nuclear Property	18,403	17,626	22,131	22,251	23,389		
5	Nuclear Property	3,046	3,068	(7,083)	(1,800)	(11,596)		
6	Corporate Allocation	712	710	890	5,615	10,131		
		-	-	-	-	-		
7	**Total Recorded**	**88,322**	**188,056**	**381,288**	**(159,798)**	**589,041**		
	Adjustments							
8	Directors and Officers Liability							
9	Non-Wildfire Liability and Other Liability			90,068	344,380	63,266	Remove regulatory asset expense deferrals for the WEMA, RTBA and AMCDOP. These expense deferrals artificially decrease the actual liability insurance costs included in FERC 925. Also includes the removal of $25 million in other immaterial entries recorded to FERC 925 in error.	
10	Wildfire Liability Insurance			-	-	263,991	Same as Line 9 above.	
11	Non-Nuclear Property			-	-	(25)	Remove other immaterial entries recorded to FERC 924 in error.	
12	Nuclear Property							
13	Corporate Allocation							
14	**Total Adjustments**	**-**	**-**	**90,068**	**344,380**	**327,232**		
	Recorded Adjusted							
15	Directors and Officers Liability	1,868	1,710	3,425	18,969	26,997		
16	Non-Wildfire Liability and Other Liability	64,295	164,941	451,993	139,546	98,781		
17	Wildfire Liability Insurance	-	-	-	-	768,596		
18	Non-Nuclear Property	18,403	17,626	22,131	22,251	23,364		
19	Nuclear Property	3,046	3,068	(7,083)	(1,800)	(11,596)		
20	Corporate Allocation	712	710	890	5,615	10,131		
21	**Total Recorded Adjusted**	**88,322**	**188,056**	**471,356**	**184,582**	**916,273**		

Line 11, Year 2020 and line 21, Year 2020 values vary from the values listed in the Results of Operations (RO) Model due to errata. These amounts dc not align to the RO Model provided to the Public Advocates Office at the time of filing. The RO will be updated to incorporate these errata with the Joint Comparison Exhibit submittal.

PACIFIC GAS AND ELECTRIC COMPANY
2023 GENERAL RATE CASE
Exhibit (PG&E-9) Administrative and General Expense

Workpapers Supporting
Chapter 3, Insurance

Historical and Forecast Year over Year Walk
Nominal Dollars
($000s)

Line	Description	Amount	Comments, Assumptions, Descriptions
1	**2016 Recorded Adjusted**	**$88,322**	
2	Directors and Officers Liability Insurance	(157)	
3	General Liability Insurance & Misc.	100,646	
4	Wildfire Liability Insurance	-	
5	Non-Nuclear Property	(777)	
6	Nuclear Property	22	
7	Corporate Allocation	(1)	
8			
9			
10			
11	**2017 Recorded Adjusted**	**$188,056**	
12	Directors and Officers Liability	1,715	
13	General Liability Insurance & Misc.	287,053	
14	Wildfire Liability Insurance	-	
15	Non-Nuclear Property	4,505	
16	Nuclear Property	(10,151)	
17	Corporate Allocation	179	
18			
19			
20			
21	**2018 Recorded Adjusted**	**$471,356**	
22	Directors and Officers Liability	15,544	
23	General Liability Insurance & Misc.	(312,447)	
24	Wildfire Liability Insurance	-	
25	Non-Nuclear Property	120	
26	Nuclear Property	5,283	
27	Corporate Allocation	4,725	
28			
29			
30			
31	**2019 Recorded Adjusted**	**$184,582**	
32			
33	Directors and Officers Liability	8,028	
34	Non-Wildfire Liability and Other Liability	(40,765)	
35	Wildfire Liability Insurance	768,596	
36	Non-Nuclear Property	1,113	
37	Nuclear Property	(9,795)	
38	Corporate Allocation	4,516	
39			
40			
41	**2020 Recorded Adjusted**	**$916,273**	
42			
43	Directors and Officers Liability	(20,806)	
44	Non-Wildfire Liability and Other Liability	57,066	
45	Wildfire Liability Insurance	(41,974)	
46	Non-Nuclear Property	3,749	
47	Nuclear Property	6,987	
48	Corporate Allocation	(7,470)	
49			
50			
51	**2021 Forecast**	**$913,825**	
52			
53	Directors and Officers Liability	124	
54	Non-Wildfire Liability and Other Liability	2,745	
55	Wildfire Liability Insurance	(19,123)	
56	Non-Nuclear Property	1,934	
57	Nuclear Property	4,608	
58	Corporate Allocation	37	
59			
60			
61	**2022 Forecast**	**$904,150**	
62			
63	Directors and Officers Liability	126	
64	Non-Wildfire Liability and Other Liability	3,168	
65	Wildfire Liability Insurance	-	
66	Non-Nuclear Property	(525)	
67	Nuclear Property	110	
68	Corporate Allocation	46	
69			
70	**2023 Forecast**	**$907,076**	

PACIFIC GAS AND ELECTRIC COMPANY
2023 GENERAL RATE CASE
Exhibit (PG&E-9) Administrative and General Expense

Workpapers Supporting
Chapter 3, Insurance

Company-Wide Expense: Insurance

Forecast Methodology/Assumptions:

See testimony exhibit (PG&E-9) Chapter 3, Section C for a description of the forecast, methodology, and factors affecting insurance costs.

Table 3-1
Pacific Gas and Electric Company
2023 General Rate Case
Exhibit (PG&E-9), Chapter 3
Risk, Audit, & Insurance Departments
Expenses by Major Work Category
(Thousands of Nominal Dollars)

Line No.	MWC	Description	2016 Recorded Adjusted	2017 Recorded Adjusted	2018 Recorded Adjusted	2019 Recorded Adjusted	2020 Recorded Adjusted	2021 Forecast	2022 Forecast	2023 Forecast	Reference (A)
1	JV	Maintain IT Apps & Infra	22	644	(7)		3	107	207	104	
2	**Total**		**22**	**644**	**(7)**		**3**	**107**	**207**	**104**	

Table 3-2
Pacific Gas and Electric Company
2023 General Rate Case
Exhibit (PG&E-9), Chapter 3
Risk, Audit, & Insurance Departments
Expenses by Major Work Category
(Thousands of Base Year Dollars)

Line No.	MWC	Description	2016 Recorded Adjusted	2017 Recorded Adjusted	2018 Recorded Adjusted	2019 Recorded Adjusted	2020 Recorded Adjusted	2021 Forecast	2022 Forecast	2023 Forecast
1	JV	Maintain IT Apps & Infra	25	680	(7)		3	104	196	96
2	**Total**		**25**	**680**	**(7)**		**3**	**104**	**196**	**96**

Table 4-1
Pacific Gas and Electric Company
2023 GRC
Exhibit (PG&E-9), Chapter 3
Risk, Audit, & Insurance Departments
Capital Expenditures by Major Work Category
(Thousands of Nominal Dollars)

				Capital Expenditures											
No.	**MWC**	**MAT**	**MAT Description**	**2016 Recorded Adjusted**	**2017 Recorded Adjusted**	**2018 Recorded Adjusted**	**2019 Recorded Adjusted**	**2020 Recorded Adjusted**	**2021 Forecast**	**2022 Forecast**	**2023 Forecast**	**2024 Forecast**	**2025 Forecast**	**2026 Forecast**	**Reference**
1	2F	2FA	ASvcs: Development	2,155	694	20	(6)	-	-	1,000	500	500	500	500	
2			**Grand Total**	**2,155**	**694**	**20**	**(6)**	**-**	**-**	**1,000**	**500**	**500**	**500**	**500**	

Table 4-2
Pacific Gas and Electric Company
2023 GRC
Exhibit (PG&E-9), Chapter 3
Risk, Audit, & Insurance Departments
Forecast Capital Expenditures Summary
(Thousands of Nominal Dollars)

		Capital Expenditures							
Line No.	**Description**	**2020 CWIP**	**2021 Forecast**	**2022 Forecast**	**2023 Forecast**	**2024 Forecast**	**2025 Forecast**	**2026 Forecast**	**Reference**
1	Projects > $3 Million*	-	-	-	-	-	-	-	
2	Other Work	-	-	1,000	500	500	500	500	
3	**Total**	**-**	**-**	**1,000**	**500**	**500**	**500**	**500**	

4 * Planning orders where Construction Work in Progress (CWIP) Balance as of December 31, 2020 plus six years (2021-2026) of forecast.

Table 4-3
Pacific Gas and Electric Company
2023 GRC
Exhibit (PG&E-9), Chapter 3
Risk, Audit, & Insurance Departments
Recorded and Forecast Capital Expenditures Details - Other Work*
(Thousands of Nominal Dollars)

				Capital Expenditures											
Line No.	MWC	MAT	MAT Description	2016 Recorded Adjusted	2017 Recorded Adjusted	2018 Recorded Adjusted	2019 Recorded Adjusted	2020 Recorded Adjusted	2021 Forecast	2022 Forecast	2023 Forecast	2024 Forecast	2025 Forecast	2026 Forecast	Reference
1	2F	2FA	ASvcs: Development	2,155	694	20	(6)	-	-	1,000	500	500	500	500	
2		**Grand Total**		**2,155**	**694**	**20**	**(6)**	**-**	**-**	**1,000**	**500**	**500**	**500**	**500**	

3 * Excludes projects greater than $3M

PACIFIC GAS AND ELECTRIC COMPANY
Exhibit 9, Chapter 3—Risk and Audit
Market and Credit Risk Management
IT Project Summary

Project Title: MCRM - Procurement Portfolio Planner and Other Applications
Major Work Categories: 2F/ JV
Planning Order Numbers: TBD
Project Start Date: January 2023
Project Completion Date: December 2026
Operative Date (only applies to Capital): January 2023

Project Description

The PPP (Portfolio Procurement Planner) and Other Applications effort represents an ongoing, multi-year effort expected to continue beyond the 2023 General Rate Case. The PPP and Other Applications effort was known previously as the Risk Management Enhancement project in the 2020 General Rate Case. These efforts have achieved foundational results and moving forward new functionality and enhancements will be considered part of the PPP and Other Applications program.

The PPP and Other Applications effort is focused on accurate, consistent, transparent data and effective processes to support the existing energy risk management control framework that are not part of enterprise transaction capture and risk management. The primary focus for PPP and Other Applications IT spend during this GRC period will be to improve portfolio modeling and simulations, counterparty credit exposure valuations, cost and revenue projection sensitivities as well as analyze and plan for a new database platform for PPP, which is needed for subsequent GRC periods. PPP and Other Applications are required for accurate, consistent, and transparent data and effective processes to support the existing energy risk management control framework.

Process modifications and enhancements; data-driven decision-making capabilities; forecasting and analytics; and transaction capture and monitoring, are consistently needed and dynamically changing, due to regulatory and market activity. Active data management including aggregation, classification, governance, and reporting is crucial for effective decision making, scenario building, and analytics efforts. To effectively manage a large portfolio requires a consistent effort to perform transaction capture and meet compliance requirements, including maintaining auditable processes around procurement and risk management efforts, and improving reporting capabilities.

Justification

Market and Credit Risk Management applications and systems supporting energy commodity procurement for the Company require consistent, continuous effort to enable market access and activity while (1) maintaining regulatory compliance; (2) introducing new products, counterparties, locations, etc.; and (3) keeping hardware, software, and the associated automated processes up-to-date to ensure support (i.e., internal and external). Processing of transactions along with historical and forward data points to support liquidity monitoring and cash flow needs of greater than $4 billion annually requires a flexible and efficient infrastructure environment. These models and requirements are common practices among industry peers and financial markets. Without infrastructure improvements and updates, the Company would be exposed to potentially significant market, credit and liquidity risks given number of transactions and the sheer size of portfolio and diversity of products.

PACIFIC GAS AND ELECTRIC COMPANY
Exhibit 9, Chapter 3—Risk and Audit
Market and Credit Risk Management
IT Project Summary

This program specifically addresses the opportunity to introduce new and enhance existing processes, with a focus on accurate, efficient processing and without sacrificing the Company's ability to monitor, measure, and report risks.

Cost

Major Project Spending Estimates
(Thousands of Nominal Dollars)

	Recorded					Forecast							
	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	Total	Workpaper Reference
EXPENSE													
MWC JV	22	644	(7)		3	107	207	104	104	104	104		WP 3-44, line 1
Expense Total	22	644	(7)		3	107	207	104	104	104	104		WP 3-44, line 1
CAPITAL													
MWC 2F	2,155	694	20	(6)			1,000	500	500	500	500		WP 3-46, line 1
Capital Total	2,155	694	20	(6)			1,000	500	500	500	500		WP 3-46, line 2

Benefits

Benefit Areas	Project Benefits
Risk Management	Improve risk models used for valuation
Compliance	Adhere to regulatory requirements, and resolve potential regulatory and audit issues
Operational Improvement	This application can provide these non-cost benefits: • Participate effectively in energy commodity markets and make informed decisions for procurement and risk management needs • Achieve greater operational and financial transparency, • Create efficiencies and reduce the reliance on spreadsheets or manual processes • Increase data acquisition, management and reporting capabilities and reliability • Improve reporting transparency and decision-making capability

Alternatives Considered

1. Maintain status quo: Without adoption of new processes and process improvements the Company will not be as effective as a market participant and/or capable of meeting its regulatory compliance requirements and potentially require increased manual processes, which would introduce additional risk.
2. Switch to a different product. M&CRM has considered alternative solutions, including off-the-shelf solutions, and found that they did not provide the desired capabilities and would result in changes to many upstream and downstream systems and processes that would be more costly than the recommended solution.

PACIFIC GAS AND ELECTRIC COMPANY
Exhibit 9, Chapter 3—Risk and Audit
Market and Credit Risk Management
IT Project Summary

In the end, M&CRM has proposed the effort most capable of providing the desired capabilities at reasonable cost compared to full replacement that would result in changes to many upstream and downstream systems and processes.

Additional Background on Systems Used by M&CRM

PG&E spends more than $4 billion annually to procure natural gas and power on behalf of approximately 16 million customers. Most of these expenditures flow through the energy trading and risk management system. Accurate, compliant, efficient, and timely execution and tracking of these procurement activities is necessary to manage customer costs and help mitigate price and credit risks associated with these expenditures.

In addition to PPP and Other Applications, M&CRM uses other PG&E IT applications for its control, reporting, risk-management functions—which, together with applications discussed in Exhibit (PG&E-5), Energy Supply, Chapters 6 and 7 testimony, form the Utility's energy trading and risk management (ETRM) system. These applications include, but are not limited to, CubeLogic's CubeIntelligence credit system managing counterparty credit; the Utility's Risk Data Control (RDC) system that tracks and manages transactional analytics (e.g., mark-to-market, credit exposure, potential future exposure across gas and power portfolios); and the Utility's Market Data System (MDS) data warehouse containing market prices, volatilities, correlations and interest rates supporting financial reporting, procurement solicitation valuation, mark-to-market, value-at-risk potential future exposure, and regulatory filings.

For the 2023 GRC, the IT funding request for the continued upgrades and maintenance of the aforementioned enterprise transaction and risk management applications used by M&CRM, except for PPP, is now contained within the Energy Procurement and IT ask in Exhibit (PG&E-5), Energy Supply, Chapter 7. The reasons are twofold. These applications support and are inextricably linked to the enterprise trade capture system (OpenLink's Endur system) that is central to Energy Supply trading activities and must be considered as integral and necessary parts of a robust ETRM system for the Utility. As such, the IT funding for the ETRM system must be considered as a whole, including its impacts on linked systems. Furthermore, the Utility manages the ETRM system as one technology platform under its annual budgeting process, bringing together funding designated for Energy Supply and M&CRM for a more optimal management of IT funding.

M&CRM rely heavily on these applications and wholeheartedly support the IT investments proposed in Exhibit (PG&E-5), Energy Supply, Chapters 6 and 7 testimony.

PACIFIC GAS AND ELECTRIC COMPANY
Exhibit 9, Chapter 3—Risk, Audit and Insurance
Additional Internal Audit Staff Vacancies
Project Summary

Title: Internal Audit Staff
Major Work Categories: Not Applicable
Planning Order Numbers: Not Applicable
Project Start Date: January 2021
Project Completion Date: Not Applicable
Operative Date (only applies to Capital): Not Applicable

Project Description

Internal Audit (IA) had 7 FTE vacancies at the end of 2020. IA is forecasting to fill these vacancies to increase audit coverage over Fraud and Contract Compliance, IT, Wildfire Risk and Vegetation Management, and Operations. Three of the positions, two of which are new, will be dedicated to fraud and contract compliance-specific work, two to IT, and two to Wildfire Risk, Vegetation Management, and operational-related work. Three of the seven vacancies (2 IT, 1 Operational have already been filled in the first half of 2021.)[1]

Justification

PG&E's need to fill the vacancies is primarily driven by (1) the need to perform additional proactive fraud, reactive fraud, and contract compliance work, (2) an increase in the volume of and need for technical expertise for IT-related work, (3) an increase in time devoted to tracking the Utility's progress against the commitments made in the Wildfire Safety Plan as requested by the Audit Committees, (4) increased coverage of the Utility's controls to track progress against other external commitments, including the Enhanced Oversight Enforcement Plan (EOEP), and (5) the Board's request to increase the amount of time spent performing control advisories.

There has also been an increase in (1) the number of audits requested by management throughout the year (including for wildfire-related work), (2) data requests from the California Public Advocates Office (and other regulatory bodies) and LOBs for data and information related to the Utility's operational and control environment. PG&E's senior management and Board of Directors have also increased their expectations for improved processes to proactively identify and prevent fraud from occurring.

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1 See also, WP 3-87 for the job descriptions for these FTEs (the job posting for Internal Auditor, Senior (Operational) is being revised and is not included.)

PACIFIC GAS AND ELECTRIC COMPANY
Exhibit 9, Chapter 3—Risk, Audit and Insurance
Additional Internal Audit Staff Vacancies
Project Summary

IA's audit plan increased from 92 audits and 24 Control Advisories in 2020 to 100 audits and 26 Control Advisories in 2021, which includes 9 additional audits in areas related to pro-active fraud, contract compliance, and IT.

To meet these requirements, IA determined these employees are necessary based on the department's (1) risk-based approach to developing its annual audit plan and identifying audits that will be performed and (2) skills requirements assessment.

Audit Plan

To develop the audit plan, IA considers processes across PG&E, including financial, operations, IT, environmental, health and safety, and compliance. IA then assesses the relative importance of these processes, identifies the key risks they are designed to manage, and gains an understanding of the controls to manage these risks. IA leadership identifies the audits to include in the audit plan based on the results of the previously-described risk assessment and information from PG&E senior management, PG&E's external auditors, and the Chair of the Board of Director's Audit Committee. Annually, PG&E shares their audit plan for the upcoming year with CalPA for feedback and comments.

Skills Assessment

IA's skills requirements assessment explicitly identifies skills areas, assesses current internal audit talent levels, and identifies approaches to address future skills needed, including the hiring of additional auditors as needed. The following table presents the conclusions of that assessment.

PACIFIC GAS AND ELECTRIC COMPANY
Exhibit 9, Chapter 3—Risk, Audit and Insurance
Additional Internal Audit Staff Vacancies
Project Summary

Skill Area	Current Status	Strategy
Compliance		Maintain
Energy Procurement – General		Maintain
Energy Procurement – Specialized		Contract
Operations – General		Maintain
Operations – Technical Gas		Build/Train
Operations – Technical Electric		Build/Train
Operations – Technical Generation		Maintain
Project Management		Maintain
Construction		Maintain
Environmental, Health, and Safety		Build/Train
Financial		Maintain
Contracts / Administration / Monitoring		Maintain
Data Analytics		Build/Train
Billing		Maintain
Fraud		Build/Train
Information Technology – General		Maintain
Information Technology – Technical		Build/Train
Information Technology – Specialized		Contract
General Control Advisory		Maintain

= Skills are at the desired level
= Some skills on staff, but below desired level
= Depth of skills not on staff, will contract as needed

PACIFIC GAS AND ELECTRIC COMPANY
Exhibit 9, Chapter 3—Risk, Audit and Insurance
Additional Internal Audit Staff Vacancies
Project Summary

Cost

Line #	Department	Job Title	Job Level	Key Responsibilities	Number of FTEs	2021 Base Band Min to Max
1	Internal Auditing	Internal Auditor, Staff (IT)	PL1	Perform Information Technology audits; Manages corrective action plans through closure with assistance from Auditor-In-Charge (AIC).	1.00	$85,000 to $127,000
2	Internal Auditing	Internal Auditor, Staff (Fraud)	PL1	Perform proactive and reactive fraud investigations and contract compliance audits with assistance from AIC.	1.00	$80,000 to $120,000
3	Internal Auditing	Internal Auditor, Senior (Fraud)	PL1	Develop, perform, and execute moderately complex proactive and reactive fraud investigations and contract compliance audits with some input from manager.	2.00	$98,000 to $146,000
4	Internal Auditing	Internal Auditor, Senior (Operational)	PL1	Develop, perform, and execute moderately complex Operational (including wildfire-related) audits with some input from manager; Manage corrective action plans through closure.	1.00	$98,000 to $146,000
5	Internal Auditing	Internal Auditor, Senior (IT)	PL1	Develop, perform, and execute moderately complex Information Technology audits with some input from manager; Manage corrective action plans through closure.	1.00	$102,000 to $152,000
6	Internal Auditing	Internal Auditor, Expert (Operational)	PL1	Develop, perform, and execute high-complex, high-risk Operational (including wildfire-related) audits independently. Manage corrective action plans through closure; Directs work of assigned staff and assists management in assessing overall control environment.	1.00	$114,000 to $182,000

Benefits

The auditors' primary responsibilities are to (1) proactively identify and reactively investigate fraud activities, (2) review contract compliance to all terms and conditions for billing, (3) assess IT risks, controls and identify gaps, and (4) assess Electric Operations' (including the Wildfire Safety Plan and EOEP) controls and identify gaps, thereby reducing the risk to public safety and the Utility's exposure to financial loss.

PACIFIC GAS AND ELECTRIC COMPANY
Exhibit 9, Chapter 3—Risk, Audit and Insurance
Additional Internal Audit Staff Vacancies
Project Summary

Alternatives Considered

1. Do not fund these positions: IA cannot provide adequate coverage in key areas of risk in fraud, IT, and Electric Operations without additional headcount and the expertise to identify complex risks and processes. Failure to identify key areas of risk and process control gaps increase the risk to public safety and exposes the Utility to fraud and contracting billing losses.

2. Fill fewer positions: IA would have limited capacity to audit key areas of risk. Risk events due to wildfires are more likely to occur and fraud activities are more likely to continue undetected and unabated, thereby increasing the risk to public safety and leading to longer fraud activities and larger financial losses.

PG&E selected the option of filling these open positions because that approach will better support PG&E's ability to prevent adverse activities from occurring. PG&E's IA department is currently limited by a lack of resources from assessing all areas of risk, investigating all identified fraud in a timely manner, and performing a sufficient amount of contract compliance audits. The additional staff will help IA meet the increased demand and better handle complex and specialized processes and investigations.

PACIFIC GAS AND ELECTRIC COMPANY
Exhibit 9, Chapter 3—Risk, Audit, and Insurance
Additional Third-Party Risk Management (TPRM) Staff

Project Title: TPRM — Additional Staff
Major Work Categories: Not Applicable
Planning Order Numbers: Not Applicable
Project Start Date: January 2021
Project Completion Date: Not Applicable
Operative Date (only applies to Capital): Not Applicable

Project Description

TPRM will add 3 FTEs in 2021 to increase coverage of its third-party risk program responsible for identifying and mitigating risk for new and existing suppliers.

Two positions will be dedicated to new supplier and existing supplier and contract risk screening. The remaining position will have specialized skills to validate the design and effectiveness of supplier oversight controls.[1]

Justification

PG&E continues to see an increase in the amount of work performed by suppliers to mitigate enterprise risk. To ensure that these suppliers do not introduce additional risks while performing work for the utility, PG&E must risk screen new suppliers and new contracts to identify and mitigate potential, safety, cyber, privacy, financial and reputational risks. In addition, PG&E's senior management has asked TPRM to initiate a program to complete independent supplier reviews to validate suppliers are complying PG&E's requirements.

In 2021, TPRM began the hiring process for these three additional employees:

- One Program Manager will be primarily responsible for the TPRM reporting process including status of supplier risk reviews, analysis of risks identified, supplier risk ranking, and compliance and performance metrics. This position is currently filled by an intern.
- One Senior Program Manager will be primarily responsible for ensuring that risk reviews follow the required process, resolving requesters' risk review process issues, coordinating with other stakeholders including Safety, Cybersecurity, Privacy, Finance and Insurance, and approving supplier engagement risk, while minimizing the impact to procurement cycle times. This position is currently filled by a contract employee.
- One Principal Analyst will perform reviews to validate the design and effectiveness of supplier oversight controls.

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1 See also, WP 3-96 for the job descriptions for these FTEs (the job posting for Program Manager, Principal is being developed and is not included.)

PACIFIC GAS AND ELECTRIC COMPANY
Exhibit 9, Chapter 3—Risk, Audit, and Insurance
Additional Third-Party Risk Management (TPRM) Staff

Cost

Major Project Spending Estimates
(Thousands of Nominal Dollars)

A	B	C	D	E
Line No.	**Department**	**Position Title**	**2021 Base Band Min to Max**	**Number of Positions**
1	TPRM	Program Manager	$78,000 to $116,000	1
2	TPRM	Program Manager, Senior	$95,000 to $143,000	1
3	TPRM	Program Manager, Principal	$129,000 to $207,000	1

Benefits

The TPRM Program Managers' primary responsibilities are to proactively identify and prevent PG&E suppliers from introducing additional risk and to identify instances where suppliers are not following PG&E's safety or operational standards, thereby reducing the Utility's exposure to potential safety, cyber, privacy, financial and reputational risks. The new Program Managers will help to ensure that

- PG&E identifies Safety, Cyber, Privacy, Financial, and Reputational risk as we engage with suppliers.
- Suppliers are appropriately licensed and in good standing legally and financially.
- Suppliers have the appropriate controls to mitigate risks including Safety, Cyber, and, Privacy.
- PG&E has effective supplier oversight controls

Alternatives Considered

1. **Do not fund these positions:** TPRM cannot provide adequate coverage of key areas of safety, cyber, privacy, financial and reputational risks risk without additional headcount with the expertise to identify and investigate new suppliers, new contracts and validation of oversight controls for existing suppliers. Failure to identify and investigate supplier risk exposes the Utility to significant risk.

2. **Fill fewer positions:** TPRM would have limited capacity to review key risk areas. The requested positions have separate and distinct responsibilities such as, (1) reporting, analytics, and risk monitoring, (2) review and approval of supply chain contract risk screening, and (3) validation of supplier oversight controls. With fewer positions, one or more of these distinct responsibilities may not be performed and third party risk may continue undetected, thereby leading to higher safety, cyber, privacy, financial and reputational risks.

PACIFIC GAS AND ELECTRIC COMPANY
Exhibit 9, Chapter 3—Risk, Audit, and Insurance
Additional Third-Party Risk Management (TPRM) Staff

PG&E selected the option of increasing TPRM staff because this approach will better reduce third-party risk. PG&E's TPRM department is currently limited by a lack of resources to assess all areas of third-party risk. The additional staff will help TPRM identify, review, and mitigate risks associated with third-party suppliers.

PACIFIC GAS AND ELECTRIC COMPANY
Exhibit 9, Chapter 3—Risk, Audit, and Insurance
Additional SOX, Market and Credit Risk Management (M&CRM) and Insurance Staff

Project Title: TPRM -– Additional Staff
Major Work Categories: Not Applicable
Planning Order Numbers: Not Applicable
Project Start Date: January 2021
Project Completion Date: Not Applicable
Operative Date (only applies to Capital): Not Applicable

Project Description

SOX, M&CRM and Insurance will add 4 FTEs in 2021 to fill vacancies in their respective departments.[1]

Justification

In 2021, PG&E will fill the following vacancies:

- The two SOX Compliance Analyst, Senior positions will be responsible for the following areas:
  - Test the design and operating effectiveness of key business process controls to ensure compliance with the requirements of the Sarbanes Oxley Act
  - Supporting control owners with the design and implementation of action plans to remediate internal control deficiencies
  - Assisting control owners in identifying financial reporting risks associated with new business processes or changes to existing business processes and with designing and implementing new financial reporting controls.
- The M&CRM Principal be responsible for the following areas:
  - Working with IT partners to design, develop and test necessary changes to the transaction capture, settlement and risk management systems and processes, particularly in the anticipated replacement of risk system components under the Utility's energy trading and risk management system and adoption of latest and best industry practices
  - Deploying these changes in day-to-day operations for market and credit risk monitoring
  - Creating robust desk procedures and documentation
  - Partnering with front office experts to ensure adherence to risk controls and procedures
  - Ensuring compliance with regulatory decisions and mandates.
- The Insurance Principal will be responsible for the following areas:
  - Support the procurement and maintenance of insurance products purchased by PG&E

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1 See also WP 3-98, WP 3-104, and WP 3-102 for the job descriptions for these FTEs.

- Assist with handling of first party property damage claims (including coordination of site tours of damaged sites and data collection of claim related repair projects)
- Assist in the review of contracts and the implementation of PG&E's contractual risk transfer strategy
- Support other internal processes such as surety bond procurements and preparation of responses to internal and external data requests on the Utility's insurance program

The vacancy is also intended to be a backfill of resources due to loss of insurance personnel in recent years, despite increasing premium cost and coverage challenges for the program).

Cost

Major Project Spending Estimates
(Thousands of Nominal Dollars)

A	B	C	D	G
Line No.	**Department**	**Position Title**	**2021 Base Band Min to Max**	**Number of Positions**
1	SOX	Compliance Analyst, Senior	$95,000 to $143,000	1
2	SOX	Compliance Analyst, Senior	$95,000 to $143,000	1
3	M&CRM	Senior Analyst	$98,000 to $146,000	1
4	Insurance	Principal Analyst	$122,000 to $194,000	1

Benefits

By filling the vacant SOX compliance analysts positions PG&E will continue to meet its obligations under the Sarbanes Oxley Act to evaluate the design and operating effectiveness of internal control over financial reporting without having to use temporary staff augmentation By filling the M&CRM Principal position, PG&E will dedicate the necessary resources to upgrade and replace critical core Energy Procurement and M&CRM IT systems on an ongoing basis under one technology platform. By filling the Insurance Principal position, PG&E will have the resources to effectively support administration of its insurance program.

Alternatives Considered

1. **Do not fund these positions:** PG&E cannot complete its evaluation of internal control over financial reporting requirements of the Sarbanes Oxley Act without the additional headcount and the expertise to design and implement busines process controls and to perform control

testing. Failure to implement and test business process controls exposes the Utility to significant financial reporting risk. For M&CRM, without an additional resource dedicated to testing and implementing the adoption of new IT processes and process improvements the Company will not be as effective as a market participant and/or capable of meeting its regulatory compliance requirements, which introduces additional risk to PG&E. Without the additional insurance resource, PG&E may be impaired in its ability to procure the necessary financial risk transfer products to protect PG&E against the potential risk of financial loss from PG&E's business operations, and in its ability to effectively manage cost and coverage challenges in the insurance markets

Fill fewer positions: SOX would have limited capacity to review key internal controls over financial reporting leading to a higher risk of undetected financial reporting risks. For M&CRM, without an additional resource dedicated to testing and implementing the adoption of new IT processes and process improvements the Company will not be as effective as a market participant and/or capable of meeting its regulatory compliance requirements, which introduces additional risk to PG&E. Without the additional insurance resource, PG&E may be impaired in its ability to procure the necessary financial risk transfer products on behalf of the Company to protect against the potential risk of financial loss from PG&E's business operations, and in its ability to effectively manage cost and coverage challenges in the insurance markets.

PG&E selected the option of filling it vacant positions because this approach will strengthen its SOX, M&CRM and Insurance programs. PG&E's SOX, M&CRM, and Insurance departments are currently limited by a lack of resources to meet their compliance requirements. The additional staff will help the departments, identify, and mitigate risks associated with internal control over financial reporting. M&CRM's additional position will allow the proper focus on strong IT systems for regulatory compliance and necessary market participation. The additional insurance position will help protect PG&E against the potential risk of financial loss from PG&E's business operations and provide support for the development of strategies to address market challenges.

Top 20 Largest California Wildfires

	FIRE NAME (CAUSE)	DATE	COUNTY	ACRES	STRUCTURES	DEATHS
1	**AUGUST COMPLEX** *(Under Investigation)**	August 2020	Mendocino, Humboldt, Trinity, Tehama, Glenn, Lake, & Colusa	**1,032,649**	935	1
2	**MENDOCINO COMPLEX** *(Under Investigation)*	July 2018	Colusa, Lake, Mendocino & Glenn	**459,123**	280	1
3	**SCU LIGHTNING COMPLEX** *(Under Investigation)**	August 2020	Stanislaus, Santa Clara, Alameda, Contra Costa, & San Joaquin	**396,624**	222	0
4	**CREEK FIRE** *(Under Investigation)**	September 2020	Fresno & Madera	**377,693**	853	0
5	**LNU LIGHTNING COMPLEX** *(Under Investigation)**	August 2020	Sonoma, Lake, Napa, Yolo & Solano	**363,220**	1,491	6
6	**NORTH COMPLEX** *(Under Investigation)**	August 2020	Butte, Plumas & Yuba	**318,930**	2,352	15
7	**THOMAS** *(Powerlines)*	December 2017	Ventura & Santa Barbara	**281,893**	1,063	2
8	**CEDAR** *(Human Related)*	October 2003	San Diego	**273,246**	2,820	15
9	**RUSH** (*Lightning*)	August 2012	Lassen	**271,911 CA / 43,666 NV**	0	0
10	**RIM** *(Human Related)*	August 2013	Tuolumne	**257,314**	112	0
11	**ZACA** *(Human Related)*	July 2007	Santa Barbara	**240,207**	1	0
12	**CARR** *(Human Related)*	July 2018	Shasta County & Trinity	**229,651**	1,614	8
13	**MATILIJA** *(Undetermined)*	September 1932	Ventura	**220,000**	0	0
14	**WITCH** *(Powerlines)*	October 2007	San Diego	**197,990**	1,650	2
15	**KLAMATH THEATER COMPLEX** *(Lightning)*	June 2008	Siskiyou	**192,038**	0	2
16	**MARBLE CONE** *(Lightning)*	July 1977	Monterey	**177,866**	0	0
17	**LAGUNA** *(Powerlines)*	September 1970	San Diego	**175,425**	382	5
18	**SQF COMPLEX** *(Lightning)*	August 2020	Tulare	**170,384**	228	0
19	**BASIN COMPLEX** *(Lightning)*	June 2008	Monterey	**162,818**	58	0
20	**DAY FIRE** *(Human Related)*	September 2006	Ventura	**162,702**	11	0

There is no doubt that there were fires with significant acreage burned in years prior to 1932, but those records are less reliable, and this list is meant to give an overview of the large fires in more recent times.
This list does not include fire jurisdiction. These are the Top 20 regardless of whether they were state, federal, or local responsibility.
*Numbers not final.

CAL FIRE

11/3/2020

Property Market Dynamics

Q1 2021 Update

AON

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Executive Summary

The fourth quarter of 2020 experienced the thirteenth consecutive quarter of increased property rates in the U.S. market. This extends the longest period of consecutive rate increases since Aon began tracking in Q4 2001. In comparison, the prolonged soft market period from Q3 2013 to Q3 2017 lasted seventeen quarters with an average rate decrease across the period of 6.33%, with only one quarter generating a double-digit rate decrease. The average increase across the current firming period of the last thirteen quarters is 16.67% with seven of those quarters witnessing average portfolio rate increases of 20% or more. In short, insurers have rapidly regained eroded rate from the prior soft market cycle. However, most insurers continue to show unprofitable results for the 2020 underwriting year with combined ratios at or exceeding 100%.

The average rate increase for Q4 2020 is 23.5%, which represents a reduction of 9.4% from the average rate increase for Q3 2020. We witnessed a similar downward trend in Q4 2019 with an approximate 4% rate decrease from the prior quarter. For the Aon U.S. property portfolio, 97% of all programs renewing in Q4 2020 experienced a rate increase. Market pressure continues to lead to an increase in retentions to offset pricing. While slightly down from Q3 2020, 17.21% of programs renewing in Q4 2020 increased their retentions as compared to 20.2% of programs renewing in the prior quarter. A reduction in policy limits to offset increased pricing did increase in Q4 2020 to 10.7% up from 9.4% in Q3 2020.

The rate increase for shared and layered programs weakened, but continued to be significant, with an average rate increase of 27.85% for Q4 2020. The average rate for single carrier programs was down slightly from 23.8% in Q3 2020 to 20.72% in Q4 2020. Single carrier capacity for large commercial clients remains at a premium in the current market and insurers are generally reserving single carrier capacity for those accounts with limited catastrophic exposure, reduced loss expectancies and well-managed loss control programs.

Overall, the signs from Q4 2020 point to a slight moderation in the property market. Additional capital – in the form of new or increased risk capital – is coming into the market for 2021 in a meaningful way. The reinsurance market has returned to record capital levels as we closed out 2020. A key consideration will be whether or not insureds and insurers can avoid the historic levels of natural catastrophe activity seen since 2017. However, the impact of Winter Storm Uri in Texas with expected insured losses in excess of USD10 Billion is getting 2021 off to a challenging start. The continuation of abating rate increases is dependent on three key factors: the financial impact to insurers from their reinsurance treaty renewals; 2020 loss development as reserved losses transition to paid; and, the entrance of new capacity to drive supply and demand economics. The first two quarters of 2021 will be key indicators of whether rate pressure will be sustainable through the balance of this year.

January 1, 2021 Property Catastrophe Reinsurance Renewals

Given the uncertainty and challenges faced in 2020, Reinsurers were broadly confident that the January 1, 2021 treaty renewals would yield well-above average price increases. Mid-year 2020 catastrophe treaty price increases renewed at rates 10 to 15% on a risk-adjusted basis[1] and Reinsurers were optimistic that the trend would continue upwards for the latter half of the year. However, as noted in Aon's January 2021 Reinsurance Market Outlook, "loss free property catastrophe programs renewed at rate increases consistent with the overall trend of 7.5 to 12.5% on a risk adjusted basis while loss-affected accounts renewed at risk-adjusted increases of 12.5 to 17.5%."[2] Reinsurers accepted these satisfactory pricing gains, even though rate increases were below expectations. But, what transpired between July 2020 and January 2021 to quell expectations?

The July 2020 Aon Reinsurance Market Outlook reported that the demand for reinsurance capacity, coupled with diminished retrocessional capacity, was a key driver in mid-year price increases of 10 to 15% with "concern over volatility resulting from COVID-19 economic shutdowns.[3]" Most reinsurers were bullish that the January 1, 2021 round of treaty renewals would yield price increases in excess of 20%. However, by the end of September 2020, global reinsurer capital returned to its pre-pandemic high of USD625 billion driven by continued capital market recovery and new equity issuance. Traditional equity capital rose by USD3 billion to a new high of USD533 billion over the nine months to September 30, 2020, aided by a capital market rebound in the second and third quarters and around USD10 billion of new issuance. In addition, the advancement of the Pfizer and Moderna vaccines coupled with delayed jurisdictional rulings on COVID-19 claims temporarily diminished any discourse and concern over COVID-19 leading up to the January 1, 2021 round of treaty renewals.

April 1st marks the next significant round of treaty renewals that will shed further insight into market developments. For insurance buyers, a disciplined and restrained reinsurance market lowers the likelihood of resurgent reinsurance pricing driving continued, accelerating rate conditions for buyers. However, expected losses in excess of USD10 billion from winter storm Uri are set to impact insurance carriers which are active in the typical wind-exposed southeastern U.S. states, meaning the added pressure of these losses, as well as some possible reinsurance recoveries, will all have to be taken into account at mid-year treaty renewals. This will ultimately play into the development of underlying commercial property rate conditions in Q2 2021 and beyond.

1. Aon Reinsurance Market Outlook, July 2020
2. Aon Reinsurance Market Outlook, January 2021
3. Aon Reinsurance Market Outlook, July 2020

2020 Global Catastrophe Losses

Estimated global losses for 2020 as reported by Aon Reinsurance Solutions stand at USD268 billion with insured global losses estimated at USD97 billion. The economic losses were 12% lower than the average and one percent lower than the median of the past decade (2010-2019). Insured losses derived from natural disasters in 2020 reached USD97 billion and were well above the 21st Century mean (USD69 billion) and median (USD61 billion) values. It marked the fifth costliest year for public and private insurance entities on record; only behind 2017, 2011, 2005, and 2018. It also represented a 26% increase from 2019.[4]

Global Economic Losses

Exhibit 1

All Natural Disasters (2020 USD bn)

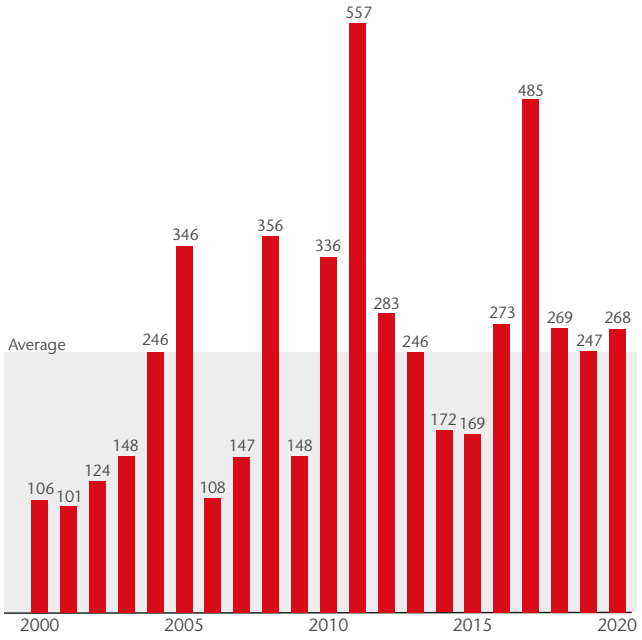
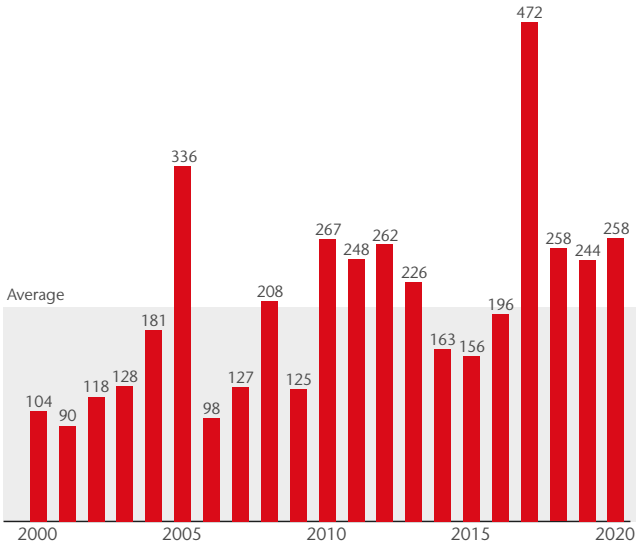


Exhibit 2

Weather-related Disasters (2020 USD bn)



Source: Aon Catastrophe Insight

4. Weather, Climate and Catastrophe Insight, 2020 Annual Reports

2020 Global Catastrophe Losses

Global Insured Losses

Exhibit 3

All Natural Disasters (2020 USD bn)

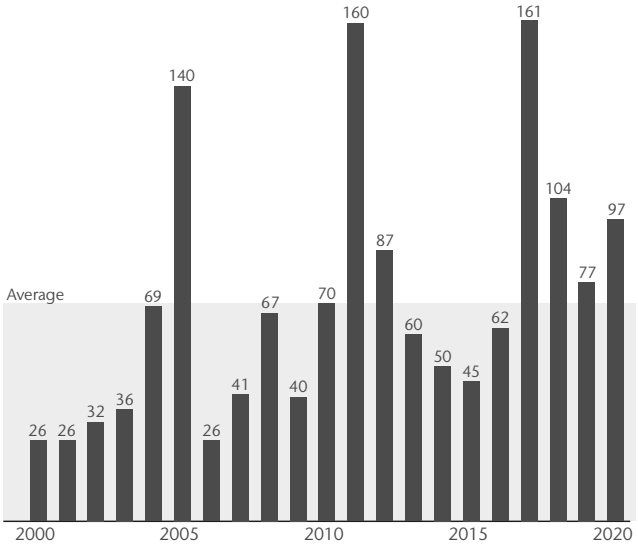
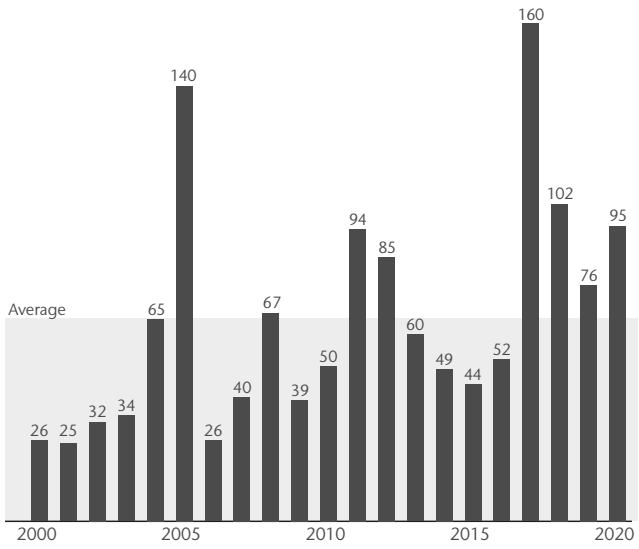


Exhibit 4

Weather-related Disasters (2020 USD bn)



Source: Aon Catastrophe Insight

While 2020 was not a record-setter in terms of financial losses deriving from natural disasters, there were several notable records set on a regional, peril or event-level scale. The most widespread and newsworthy events in 2020 were recorded in the United States. During a record-setting Atlantic Hurricane Season with 30 named storms, 13 hurricanes, and 6 major hurricanes, the U.S. mainland saw 12 of those named storms (including six hurricanes) make landfall. Both of those U.S. landfall statistics set new records for the country dating to the mid-1800s. While hurricanes dominated most headlines, the costliest U.S. peril was severe convective storm (SCS). The peril surpassed 2011 as the costliest severe weather season on record, previously considered the benchmark year for SCS, and was led by the historic derecho that swept across the Midwest on August 10th, 2020. Wildfires in the Western U.S. also prompted a new modern era record for acres burned and the third-highest annual peril payouts for insurers on record (only behind 2017 and 2018).[5]

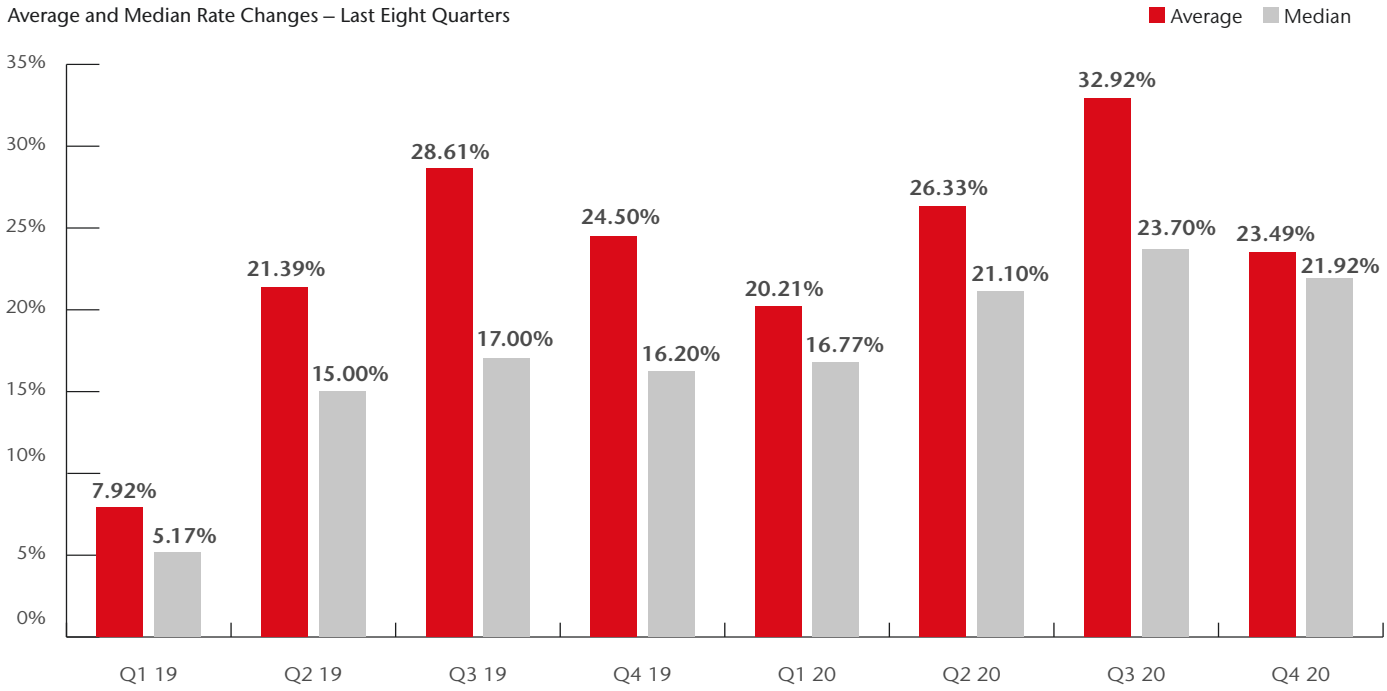
5. Aon Reinsurance Market Outlook, January 2021

Property Market as of Q4 2020

Rate Changes

Exhibit 1

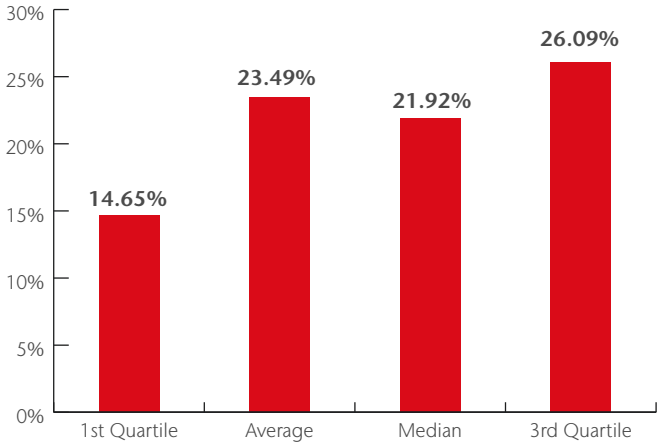
Average and Median Rate Changes – Last Eight Quarters



Source: Aon Data

Exhibit 2

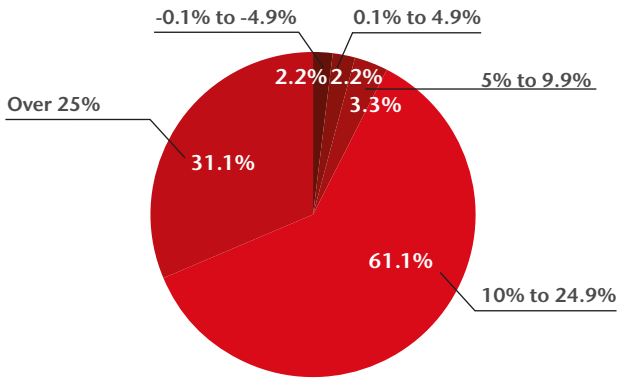
Year-Over-Year Rate Change – Q4 2020



Source: Aon Data

Exhibit 3

Distribution of Rate Change by % of Programs – Q4 2020



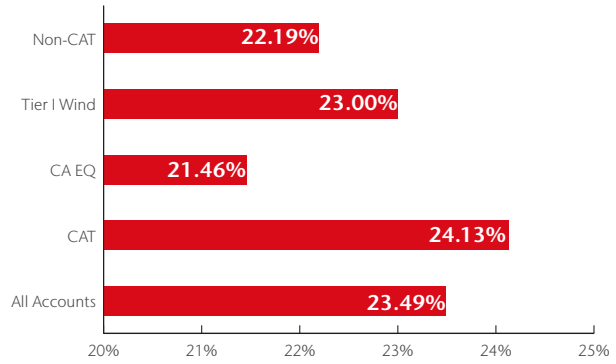
Source: Aon Data

Property Market as of Q4 2020

Pricing

Exhibit 4

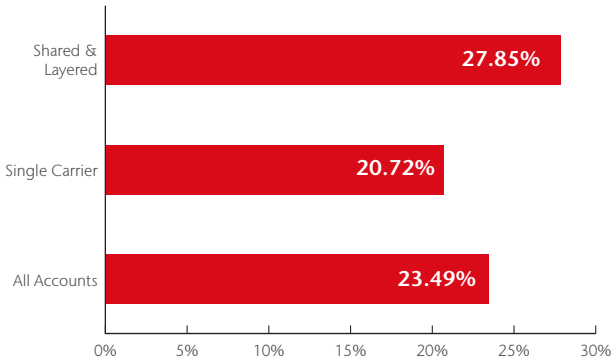
Year-Over-Year Rate Change CAT vs Non-CAT – Q4 2020



Source: Aon Data

Exhibit 5

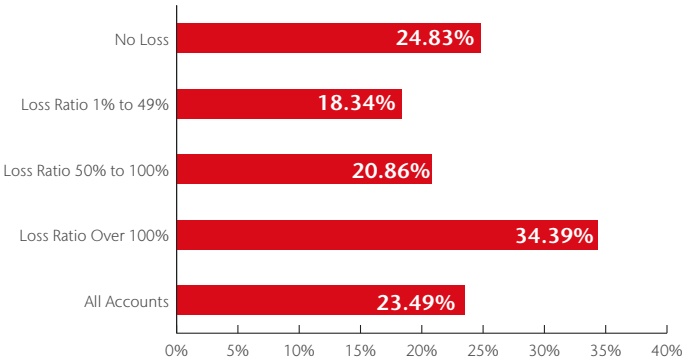
Year-Over-Year Rate Change by Program Type – Q4 2020



Source: Aon Data

Exhibit 6

Year-Over-Year Rate Change by Loss Ratio – Q4 2020



Source: Aon Data

Market Outlook

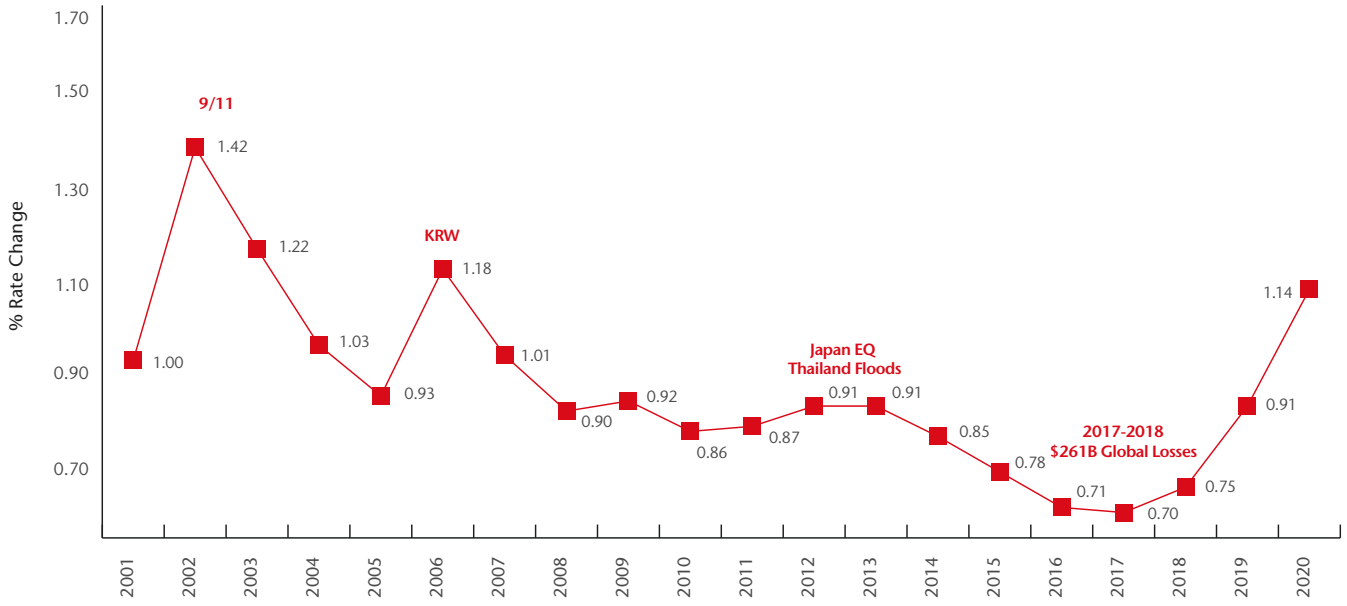
The outlook for new, traditional insurance capital in 2021 remains optimistic as investors and private equity firms look to the insurance market as an opportunity for consistent, non-correlating returns. Total reinsurance-related capital raising in 2020 was USD23.6 billion. Yet, the transition of reinsurance capital into underlying insurance capacity takes time and different forms. Capacity in the form of a new venture requires regulatory approvals. Capacity in the form of additional common equity investments into existing carriers is more expeditious as these carriers can offer this additional capacity immediately to prospects and insureds. Consequently, we foresee impactful underlying insurance capital not coming to the market until mid-summer.

2020 year-end earnings results are slowly being released along with insight into combined-ratio results. The following chart illustrates a small sampling of combined-ratio results released for 2020.

Market	2019 Combined Ratio	2020 Combined Ratio
AIG	99.6%	104.3%
Allianz	95.5%	96.3%
Beazley	100%	109%
Chubb	90.6%	96.1%
Hannover Re	98.2%	101.6%
Lancashire Holdings	80.9%	107.8%
Liberty Mutual	101.7%	101.8%
Markel	94%	98%

As noted above, combined ratios are trending higher in 2020 as compared to 2019 with most companies at or exceeding the break-even threshold of 100%. Accordingly, we expect insurers to remain judicious with the deployment of their capacity. However, we envision the intense rate peaks experienced over the last seven quarters to moderate as rates return to more technical levels. As evidenced in the following chart, a USD1 rate from 2001, indexed over time, is exceeding the USD1 threshold last established in 2007.

Property - National Accounts Rate Change Year-Over-Year Index



Market Outlook

The underwriter adage that "accounts will be underwritten on their own merit" remains accurate as underwriters methodically review submissions. Clients with complete underwriting submissions will take priority over those submissions that lack information. Submissions with secondary building characteristics for modeling – built into an excel spreadsheet, and detailed engineering reports elaborating on maximum and normal loss expectancies for larger locations – will realize the benefits of an expedited underwriting process. The overarching goal is to provide underwriters with data that expedites the underwriting process, returns quotes and/or indications well in advance of the effective date and unlocks safeguarded capacity.

Finally, clients should not just be supplying detailed underwriting information to insurers without their own thoughtful and analytical review of this same data. Insureds should be underwriting their own exposure to determine if increased retentions, self-insured participations or lower limits are options to drive market competition with insurers and reduce pricing. Insureds need to be in a position before the renewal to make informed decisions on the tradeoff between risk retention and risk transfer.

The Risk Finance Decision Platform (RFDP) is an evolving risk modeling framework used by Aon to assist organizations of size to use emerging analytical finance, treasury, and risk portfolio management techniques to leverage their own underwriting awareness and capacity to pivot towards becoming the "underwriter of choice" in place of the traditional market. The analytical output calculates the risk "strike price" which measures the risk retention and risk transfer tradeoff. In other words, what is an efficient trade with an insurer? At what premium level does retaining the risk or transferring it to an insurer become an unprofitable return for the insured? With knowledge around the amount of risk an insured can retain, insureds can make informed decisions and leverage market pricing with the threat of increased retentions or self-insurance. Our experience has shown that clients have been able to leverage renewal pricing armed with this information.

The next four quarters will determine if the length of the current trend of positive rate increases will match the seventeen quarters of rate decreases between Q3 2013 and Q3 2017. Now is the time for clients to develop a game plan to shift from a defensive strategy to an offensive strategy. The offensive strategy should include all options in the Aon playbook including Risk Finance Decision Platform, X-V Analysis (Business Interruption), AIR CAT modeling, Property Laser Diagnostic, captive feasibility, and Aon Client Treaty. The Aon team is ready to discuss and review with insureds all of these strategic initiatives.

Current Market Conditions

Category	Q4 2020	Comment	Q1 2021	Comment
Pricing	↑	Larger and more complex accounts experienced increased rates on average for the quarter of 23.5%. This represents a decrease compared to the prior quarter of 32.9%. Shared & Layered and Quota-Share Programs experienced an average rate increase for the quarter of nearly 28%, exceeding the average of 21% for Single Carrier Programs. Accounts with difficult occupancies such as food, habitational frame real estate, and hazardous occupancies are experiencing significantly higher rate increases.	↑	We witnessed pricing moderation in Q4'20; albeit, this is consistent with Q4'19 where a similar decrease in rate occurred. Shared & Layered accounts continue to represent the highest pricing increases mainly attributable to their complexity and catastrophic exposures. Accounts with poor loss experience will continue to see significant rate pressure. Lower than expected treaty reinsurance costs at January 1st may moderate the severe pricing increases that started in Q2'19. Yet, we still anticipate insurers and reinsurers to continue pushing for measured rate increases well into Q2'21.
Limits	↔	Majority of clients purchased at the same limits, however, we are seeing a trend in clients electing to purchase lower limits.	↔	Clients with single carrier programs with blanket total insured value loss limits, may be forced to accept a lower loss limit. Contingent Business Interruption and any indirect Business Interruption coverages, such as Civil or Military Authority, Ingress/Egress, Service Interruption are likely to be reduced.
Deductibles/ Retentions	↔	Most insureds are renewing at the same deductibles/retentions. Many insureds are considering higher deductibles/retentions to offset upward rate pressure.	↑	We expect carrier scrutiny around catastrophe percentage deductibles, particularly with deductible caps and more focus on hail deductibles.
Coverage	↔	No material change in traditional "all-risk" property coverage and broad "all-risk" property coverage is readily available in the market. Coverage extensions are being further scrutinized – especially communicable disease, loss of attraction, contingent time element and cyber. While "all-risk" coverage in the market is available, the trend is away from coverage under broker manuscript forms.	↓	Insurers are mandating COVID-19 exclusions to clarify their intent to not cover losses from it and other pandemics. Also, there is renewed scrutiny on Contingent Time Element coverage with underwriter questions around supply chain and business continuity management. Cyber Property cover will continue to be underwritten carefully as uncertainty in the space continues. The widespread riot activity across the U.S. has caused reinsurers to look to limit exposure to Strikes, Riot and Civil Commotion exposure with a focus on loss occurrence definitions.
Capacity	↔	Capacity levels remain stable and carriers remain conservative deploying capacity. However, for the first time since early 2019, we are now seeing opportunities for oversubscription in some layers. Within certain problematic, loss-driven classes of business, retraction in capacity in certain layers is still occurring. Insurers are pushing their company forms in favor of broker manuscript forms as a trade-off for capacity. The impact of newly deployed capital in the form of retail capacity isn't expected until late Q1'21 and Q2'21.	↔	We have seen some insurers moving from higher maximum lines to lower working lines due to poor experience. Some carriers have exited specific occupancy classes which have proven unprofitable or are moving away from primary layers. A dichotomy is developing on Shared and Layered programs with carriers flocking to primary/first excess capacity for sufficient return on their capital or participations excess of the Client's Maximum Foreseeable Loss. Thus, mid-range layers are challenging to fill.
Losses	↑	Aon Reinsurance estimates that total insured losses cost the insurance industry USD97 billion in 2020. This would make 2020 the fifth costliest year on record since 1970. According to the National Oceanic and Atmospheric Administration, the United States experienced a record 22 billion (USD) dollar events in 2020 ranging from hurricanes, wildfires, hailstorms and tornadoes .	↑	For many years, the spotlight has been specifically focused on the North Atlantic Hurricane Season and anticipated losses. However, as ten-year historical loss data indicates, the cumulative effect of losses resulting from secondary perils such as severe convective storm, flood, and wildfire have been more impactful to insurers and reinsurers as tropical cyclone and earthquake combined. As pricing models become more accurate with increased data, we expect insurers and reinsurers to focus more attention on these perils.

About Aon

Aon plc (NYSE:AON) is a leading global professional services firm providing a broad range of risk, retirement and health solutions. Our 50,000 colleagues in 120 countries empower results for clients by using proprietary data and analytics to deliver insights that reduce volatility and improve performance. Follow Aon on **Twitter** and **LinkedIn**. Stay up to date by visiting the **Aon Newsroom** and hear from our expert advisors in **The One Brief**.

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Yea	Currenc	Amount	Country	Class	Date of Los	Loss Description	USD Equival
2018	USD	120,000,000	US	Power	1/10/2018	Fire at Bruce Mansfield coal station ? (80% Aegis NJ)	
2018	USD	125,000,000	Indonesia	Power	1/14/2018	GSU transformer loss at 813 MW coal thermal Unit 3 (USD 110m BI)	
2018	USD	14,000,000	US	Power	Feb-18	MHI G CT least 8 row 1 blades are missing	
2018	USD	11,500,000	US	Power	2/12/2018	Siemens SGT-8000H Likely warranty claim	
2018	GBP	39,200,000	UK	Power	2/16/2018	Siemens V94.3A (4000F) Heat damage to combustion chamber sh	53,537,400
2018	USD	41,000,000	US	Power	3/16/2018	50 MW biomas - Catastrophic turbine failure	
2018	USD	23,500,000	US	Power	3/20/2018	Silo collapse at San Juan - FM Policy?	
2018	USD	20,000,000	US	Power	2/12/2018	Toshiba STG fire/explosion at 880 MW CCGT (SW GTs)	
2018	USD	22,000,000	Ecuador	Power	4/29/2018	OVERSPEED OF MOTOR GENERATOR	
2018	USD	1bn+	Colombia	Power COC	5/1/2018	Hidrotuango flooding	
2018	AUD	14,200,000	Australia	Power	6/1/2018	Coal thermal damage to HP and IP steam turbines of the Unit 3	11,023,602
2018	USD	13,600,000	US	Power	6/14/2018	Hail damage at Ivanpah	
2018	USD	60,000,000	US (Hawaii)	Power	5/3/2018	Lava damage from Volcano eruption	
2018	USD	28,000,000	Argentina	Power	7/20/2018	9FA CCGT Damage to Generator TG12	
2018	USD	26,000,000	Argentina	Power	8/6/2018	Issues on compressor of Alstom GT26AB Gas Turbine TG 09	
2018	USD	41,000,000	Turkey	Power COC	8/7/2018	CCGT Failure of 9FB Gas Turbine Stage 1 comp issue (fleet issue)	
2018	USD	21,000,000	US	Power	Sep-18	Hurricane Florence (net of SIR)	
2018	USD	80,000,000	Poland	Power	TBC	CCGT Failure of 9FB Gas Turbine Stage 1 comp issue (fleet issue)	
2018	USD	277,100,000	Dominican Rep	Power	9/3/2018	CCGT - Hitachi ST loss	
2018	USD	38,000,000	Bahamas	Power	9/6/2018	Fire at diesel	
2018	USD	39,000,000	UAE	Power	9/18/2018	Siemens SGT6-5000F CCGT GT61 turbine damage	
2019	USD	30,000,000	US	Power	3/14/2019	Floods/dam failure	
2019	USD	10,000,000	Bahamas	Power			
2019	USD	35,000,000	Saudi Arabia	Power	4/28/2019	Oil Thermal LP ST Stage 4 blades damaged in unit 2	
2019	AUD	101,500,000	Australia	Power	5/1/2019	Generator damage Coal Therma. Gross losss AUD 270m	78,795,465
2019	USD	55,000,000	Saudi Arabia	Power	5/25/2019	Oil Thermal LP ST Stage 4 blades damaged in unit 1	
2019	USD	50,000,000	US	Power	Jun-19	Hailstorm damage to solar plant	
2019	USD	30,000,000	US	Power	6/1/2019	Flooding of Steam plant	
2019	AUD	38,500,000	Australia	Power	7/6/2019	Generator Damage Siemens OCGT (SGT5-4000F) generator	29,887,935
2019	USD	81,000,000	US	Power	7/16/2019	Siemens SGT6-5000F(5)GT damage	
2019	USD	10,000,000	US	Power		Step-up transformer	
2019	USD	18,000,000	US	Power	8/5/2019	GE 7FA gas turbine (GT1B) FOD at Fairless	
2019	USD	24,000,000	US	Power	8/13/2019	GE 7FA CCGT	
2019	USD	35,000,000	Grand Bahama	Power	8/24/2019	Hurricane Dorian	
2019	USD	50,000,000	US	Power	9/11/2019	Camp Wildfire to pipeline/meters	
2019	USD	53,000,000	US	Power	9/21/2019	Fire at Bio Mass facility	
2019	USD	13,500,000	Argentina	Power	10/22/2010	LMS 100 GT loss	
2019	USD	183,000,000	US	Power	10/9/2019	Tubbs Wildfire.	
2019	USD	29,000,000	Peru	Power	10/29/2019	GE 9FA CCGT - Damages to Compressor - TG12 Gas Turbine	
2019	USD	47,500,000	US	Power	11/5/2019	501 FD CCGT - STG lube oil pump failed to start after trip	
2019	USD	64,000,000	Algeria	Power	TBC	9FB gas turbine	
2019	USD	14,400,000	Abu Dhabi	Power	11/6/2019	GT turbine damage at CCGT (GE 9E)/Desal	
2019	USD	15,000,000	US	Power	Dec-19	Two LMS 100 losses	
2019	USD	30,000,000	Abu Dhabi	Power	12/19/2019	Siemens V94.3A CCGT GT 13 compressor & turbine damage	
2019	NOK	10,000,000	Norway	Power	12/20/2019	Steel lining of a 55MW Kaplan hydro turbine housing	1,180,100
2020	EUR	47,000,000	Holland	Power	1/2/2020	T24 tube related damage to boiler of super-crit coal	57,103,590
2020	USD	100,000,000	Puerto Rico	Power	1/7/2020	Earthquake damage to Costa Sur power plant	
2020	USD	28,000,000	US	Power	1/13/2020	7FA CCGT	
2020	USD	43,000,000	US	Power	1/16/2020	Siemens SGT6-5000F CCGT GTG failure	
2020	USD	15,000,000	Saudi Arabia	Power	2/16/2020	Damage to Steam Turbines at GE 7FA CCGT plant	
2020	USD	15,000,000	US	Power	2/19/2020	damage to a rotor at a coal thermal station	
2020	USD	11,000,000	US	Power	3/23/2020	SW 501G CCGT disintegration of mains lead on unit 1 generator	
2020	EUR	38,940,000	Spain	Power	Mar-20	Row 1 blade failure GE 9FB CCGT	47,310,932
2020	USD	75,000,000	US	Power	May-20	Storms - Flooding of office	
2020	EUR	47,200,000	Germany	Power	5/25/2020	Generator-Stator Stepping plates damage on 800 MW Coal Thern	57,346,584
2020	USD	23,000,000	US	Power	6/2/2020	Steam Turbine damage Coal Thermal Unit 3	
2020	USD	50,000,000	US	Power	8/24/2020	Fire on Coal Thermal Plant U4	
2020	USD	17,000,000	US	Power	9/26/2020	Siemens 501 FD2 compressor	
2020	GBP	97,500,000	UK	Power	?	Pump Storage Hydro valve damage, Potential 60 month outage	133,160,625
2020	USD	25,000,000	Philippines	Power	Sep-20	H Tech - details tbad	
2020	USD	50,000,000	India	Power COC	10/2/2020	Gas explosion during commissioning of GE 9FB plant	
2020	EUR	59,000,000	France	Power	10/5/2020	Storm Alex flash flood of hydro & other property	71,683,230
2020	USD	40,000,000	US	Power	Nov-20	Creek Wildfire loss	
2020	USD	16-100m	Israel	Power	?	Pumped Storage hydro 1st year ops PVC shaft lining/damage	
2020	USD	15,500,000	Israel	Power	12/23/2020	Damage to STG at Thermal Coal Unit 5 coming back from maintenance	
2020	USD	100,000,000	US	Power	5/1/2020	ST33-65 Steam Turbine Breakdown	

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General Aviation Insurance Overview

Q1 2021

A business of Marsh McLennan

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The General Aviation Market

1) The catch all phrase "General Aviation" is extremely challenging for underwriters.

General aviation underwriter do not enjoy the privilege of underwriting risk with similar fleets, with similar standards, operating at the same airports . With operations as diverse as VIP jets, off-shore rotor wing, UAVs, water bombers, military aircraft, charter management companies and more, each type of operation brings a unique risk profile. General Aviation underwriters have to walk the line between being competitive enough to generate a premium income without underrating risks resulting in a diminished or even unprofitable book of business.

2) The market is hardening… Rates are increasing; even for the best operators.

Circa 2017 rating for all categories of general aviation operators reached an all time low. After an extended period of abundant capacity forcing soft market conditions, significant 'year on year' pricing reductions were commonplace. On a combined basis, including costs, the majority of General Aviation underwriters were not achieving a sustainable margin leading to a spate of withdrawals. For those insurers that remain, increasing underwriting selectivity combined with increased reinsurance costs are driving continued upward pressure on rating. As well as premium increases, insurers are also restricting coverage and insisting on increased deductibles.

3) Q1 2021 Market Outlook

Operator Type	Capacity	Rate	Premium
Small fleets, low values	Significant reduction	Moderate increase	Moderate increase
Rotor wing	Significant reduction	Significant increase	Significant increase
Large jet fleets	Slight reduction	Significant increase	Significant increase
VIP/Converted Airline	Significant reduction	Significant increase	Significant increase

US$ 146m
Premium Placed on behalf of clients

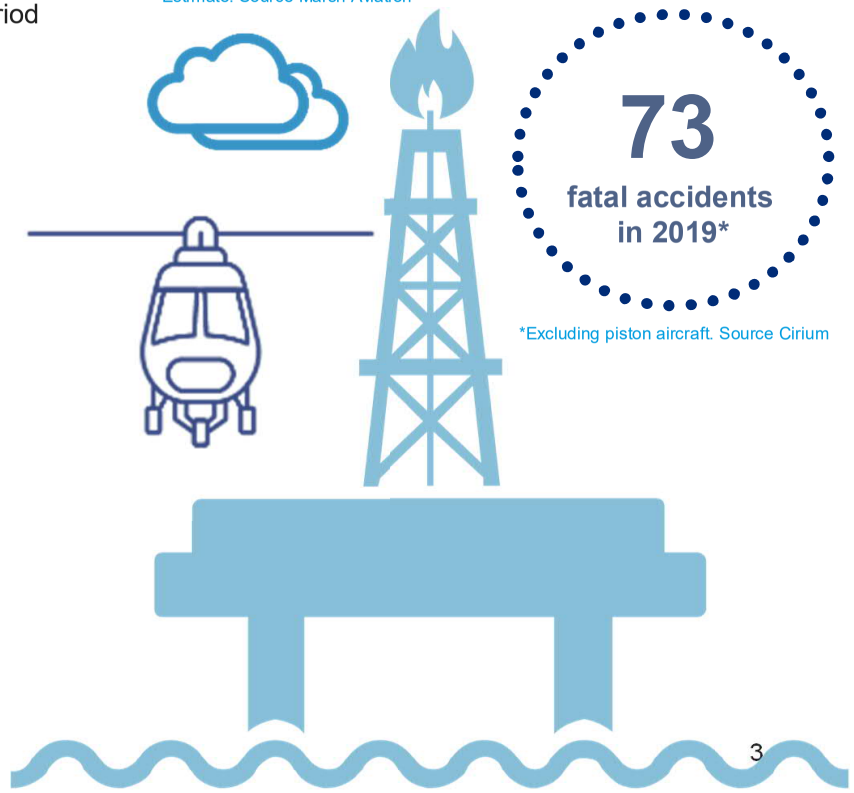
Estimate. Source Marsh Aviation

650+
Marsh GA clients of varying sizes globally

Estimate. Source Marsh Aviation

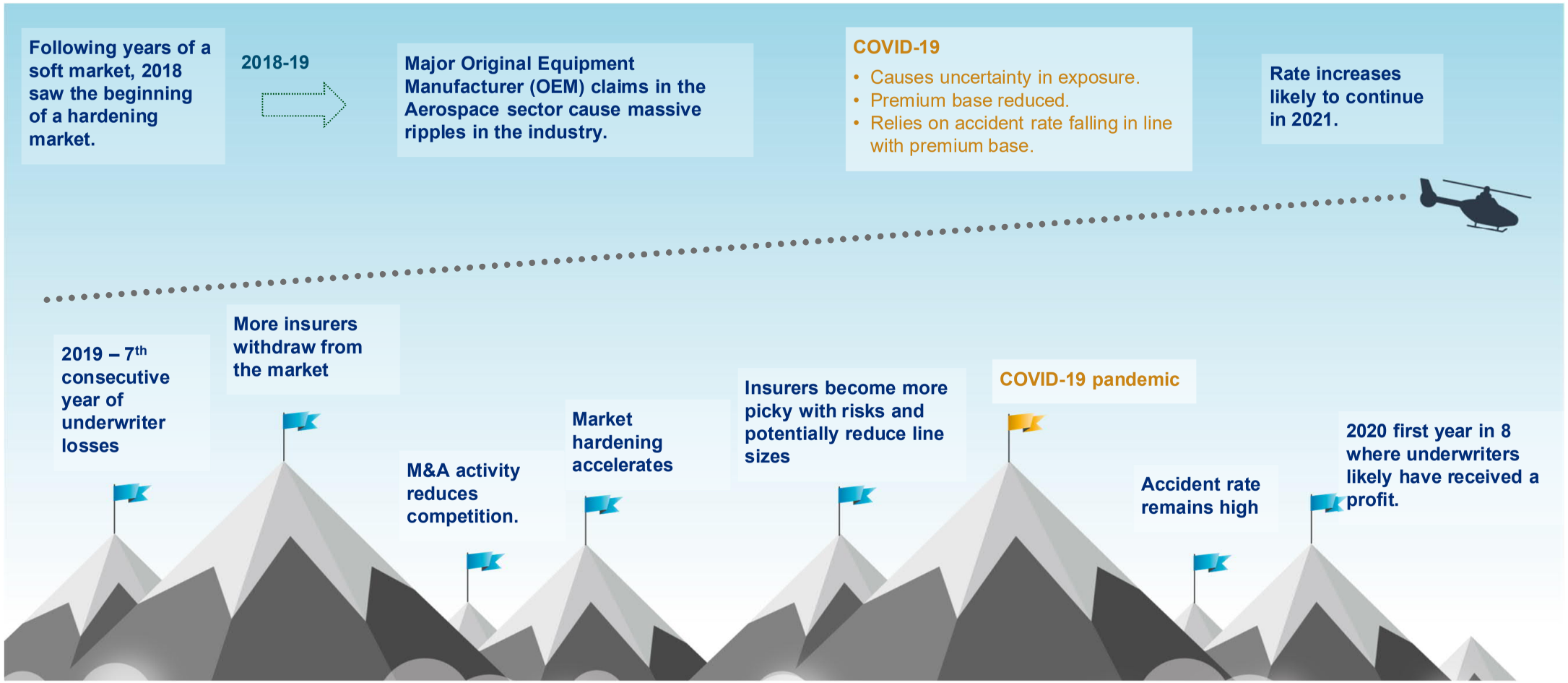
73
fatal accidents in 2019*

*Excluding piston aircraft. Source Cirium



Marsh

The Intertwined Nature of the Market



WP 3-69

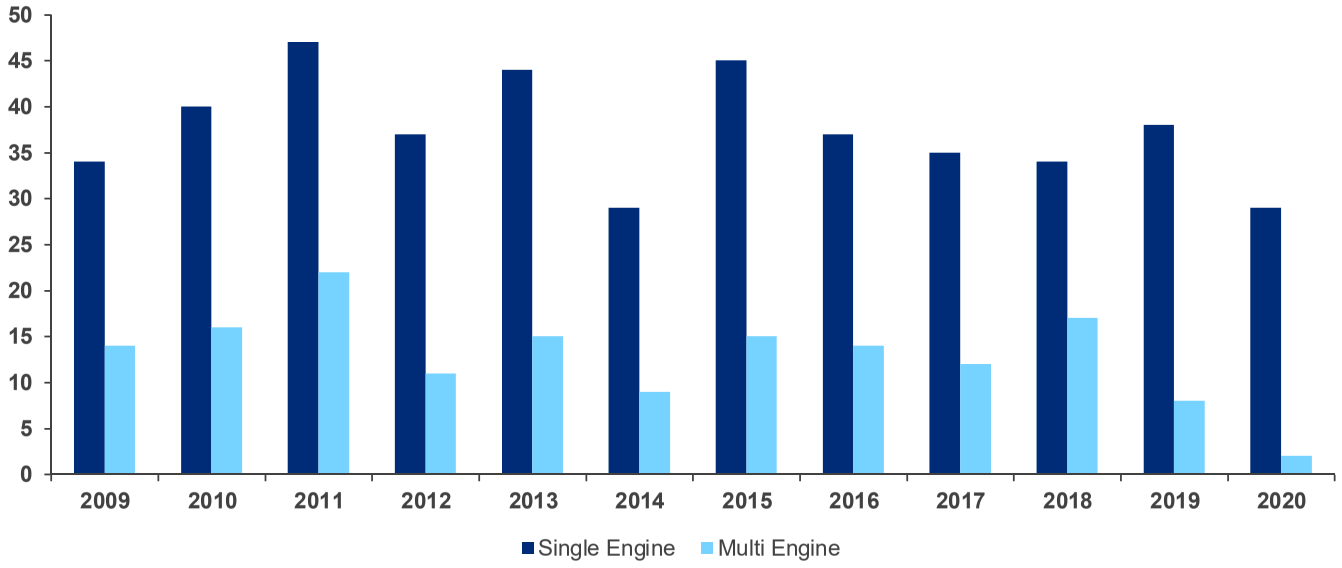
(PG&E-9)

General Aviation Insurance Market Overview

2020 Fatal Accidents – Rotor Wing

- 2020 had a decreased accident rate compared to 2019 with **31 fatal accidents,** killing 56 people. Reduced exposures due to the COVID-19 pandemic may have helped reduce this figure.
- In 2019, civil western-built turbine helicopters suffered **54 fatal accidents**, killing 133 people. This was an improvement on the 2018 position where 145 people died.

Western Built Turbine Helicopters – Fatal Accidents



Source: Cirium 'Helicopter Safety & Losses Annual Review 2019' and Cirium Data

General Aviation Insurance Market Overview

Current Issues For 2021

Summary

- Increased underwriter scrutiny leading to markets withdrawing/limiting their capacity deployment.
- COVID-19 prevented the increases anticipated in 2020; therefore overall loss ratio continue to deteriorate.
- Hardening Market = Rising prices and restrictions in coverage.

Loss Activity

- No major change from previous years (despite lower exposures).
- Attritional losses and frequent large hull value losses continue to hamper underwriter profitability.
- Aerospace Manufacturer losses continue to impact the aviation market

Insurer Activity

- Increased risk of insurers hitting premium income targets earlier in the year, leading to further rate increases in Q4 of every year.
- Prospect of further M&A activity, withdrawals and staffing cuts and few significant new entrants.
- Reinsurance costs continue to increase due to fallout from OEM issues

General Aviation Insurance Market Overview

1Q 2021

The market is hardening…Rates are increasing; even for the best operators

Market Unprofitability

- The market was trending for rate/premium increases in the past couple of years. We expect rates to further increase throughout 2021 - even for the best operators.
- The increased cost and complexity of aircraft equipment is driving significantly higher volumes of attritional losses.
- As a result, regardless of 'market spread' or 'selective' philosophy, most if not all general aviation underwriters are not achieving a sustainable rates to achieve profitability.
- Shorter period loss ratios ('loss burn') more commonly used (3 year instead of 5 year) with a view to a quicker return to sustained profitability.

Instability

- There have been a number of departures (both personnel and underwriting companies) in recent years.
- Increased management focus and 'sign off' levels required.

General Aviation Insurance Market Overview

1Q 2021

Reduced Capacity

- In the last eighteen months, competitive capacity has reduced, with some underwriting management either withdrawing from classes of business, selling, merging, or consolidating to remain profitable.
- Underwriters are quick to reduce their line size when they perceive pricing as being too low.
- Underwriters are empowered by management to walk away if pricing is are not achieved, even from long term relationships.

Lead and Support Market Hardening

- Leaders are committed to increasing their rates and income.
- They are however displaying differentiation of operators.
- Underwriters are increasingly focusing on the quality of the risk rather than just looking at income.
- At the same time, supporting markets are seeking to obtain lead terms or higher.
- Number of markets prepared to lead a risk has reduced substantially.

General Aviation Insurance Market Overview

Future Considerations

Short Term

- The extent of losses in the wider insurance market environment.
- COVID-19 putting pressure on all finances. Security downgrades for insurers lead to higher prices.
- Further insurer M&A activity.
- Losses occurring in the wider aviation arena, particularly from aerospace manufacturers.
- 2020 loss activity was worse than the premium base allowed for.
- Pursue early renewal strategies?

Medium/Long Term

- Will increased rates attract capacity to the market?
- Can attritional losses be controlled via increased safety measures or increased deductible?

WP 3-74

(PG&E-9)

Marsh

Marsh Specialty

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First Quarter 2021

U.S. Power Industry Update

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A Message from Mark Fishbaugh

Welcome 2021 and wishing everyone a much better year ahead! I am pleased to provide you our first newsletter of the year. Included you will find our annual property and casualty market projections for the year. We also added to this issue an update on reinsurance renewals as well as the Renewable Energy and Private Equity segments.

As always, our Global Power team is here to help you understand and evaluate your risk in this changing environment. We continue to wish you safety and good health throughout the year.

Mark Fishbaugh

U.S. Power Practice Leader
Managing Director
Aon Global Power

Empower Results®

Personnel News

New Hires – Aon U.S. Power grew significantly in the last months of the year adding two new team members. Please join us in welcoming:

Chris Gregorio

New Senior Account Executive Chris Gregorio

Chris Gregorio joins Aon Global Power as a Senior Account Executive. Chris began his insurance career as a member of AIG's Professional Associate claims training program in 2002. In 2003, he took a position with Aon as a Claims Coordinator. Chris transitioned to risk management in 2005 when joined JetBlue Airways as a Risk Analyst. During his six-year tenure with JetBlue, he also held positions of Sr. Risk Analyst and Risk Manager. He earned his Associate in Risk Management designation in 2008. Chris began working for NextEra Energy (NEE) in 2012 as a Principal Risk Analyst. In 2015, he became Risk Manager and in 2017, Sr. Risk Manager. Chris and his team were responsible for the placement and management of NEE's corporate insurance programs, leading the insurance diligence for both greenfield development and M&A transactions, and participating in a cross-departmental risk committee to evaluate project development. Chris specializes in renewable energy, power & utilities, pipelines, contract review, and project financings.

Jaime Herrera

New Property Broker Jaime Herrera

Jaime Herrera joins Aon Global Power as a Property Broker. Jaime started his insurance career as a Broker in his home country, Peru. In 2010, after completing Risk Management studies in NYC he became involved in the Energy sector and has since held underwriting positions for Onshore Energy, Power Generation and Construction risks both in the U.S. and London markets. Prior to joining Aon in 2020, Jaime was VP Energy Underwriter for Aspen Insurance, where he was responsible for Underwriting accounts in the U.S. and Latin America.

Jaime specializes in Power/Utilities, Renewable Energy, and Construction. His experience includes both domestic and international programs.

Casualty

Cindy Fee

Wildfire Brief

The 2020 wildfire season in the U.S. brought with it 10.3 million acres burned, impacting the most acreage in a single year.[1,2] California, representing approximately 40% of the total acres burned in 2020, experienced its highest acreage burned in a fire season on record.[3] Even though more wildfires occur in the Eastern part of the U.S., the wildfires in the West tend to be larger and burn more acreage.[4] In total, the Western U.S. states comprised approximately 80% of the total wildfire acres burned in the U.S. in 2020.[5]

California[6]

- More than 4.1 million acres burned in 2020
  Since 2017:
  - 13 of the top 20 most destructive fires
  - 9 of the top 20 largest wildfires, with 6 of the top 20 occurring in 2020

Oregon

- More than 1.2 million acres burned in 2020
- Most acres burned in a single year in more than a century[7]

Washington

- More than 713,000 acres burned in 2020
- Most acres burned in a single year in more than 12 fire seasons[8]

Market Reactions

As the number, duration and devastation caused by wildfires increases year over year, there is a notable shift in the excess liability market appetite for wildfire liability for utilities with exposures in the Western U.S. While California remains the only state applying inverse condemnation principles for wildfires attributed to utilities, there continues to be significant potential liability for utilities under negligence-based adjudication principles as well. For a variety of reasons, wildfire losses for utilities in the Western states have not reached levels close to the catastrophic losses seen in California. However, there remains significant scrutiny and concern on the part of the high excess insurers that individual or an aggregation of catastrophic wildfire losses could result.

Over the past few years, wildfire liability insurance capacity for California-domiciled utilities has increasingly become scarcer, with a significant reduction in insurers willing to offer capacity, and even fewer willing to do so at a price that is not deemed by many

Continues

1. National Interagency Fire Center, www.nifc.gov/fireInfo/nfn.htm
2. Congressional Research Service, https://fas.org/sgp/crs/misc/IF10244.pdf
3, 4. Center for Disaster Philanthropy, https://disasterphilanthropy.org/disaster/2020-california-wildfires/
5. Wikipedia, https://en.wikipedia.org/wiki/2020_Western_United_States_wildfire_season
6. Cal Fire, https://www.fire.ca.gov/incidents/2020/
7. ODF, https://www.oregon.gov/odf/Documents/fire/odf-century-fire-history-chart.pdf
8. iii.org, https://www.iii.org/fact-statistic/facts-statistics-wildfires

insureds to be cost-prohibitive. The shift toward reduced capacity or full exclusions for wildfire liability in Western states, not limited solely to California, started gaining momentum a couple of years ago, and we are increasingly seeing more insurers take firm positions on wildfire capacity, including the industry Mutuals.

In 2021, AEGIS will be implementing a new Wildfire Surcharge for non-loss rated member accounts with exposure in the Western half of the U.S. This surcharge will be in addition to the overall minimum 15% book premium increases AEGIS has targeted in 2021. AEGIS will be performing wildfire mapping to classify members in these territories, taking into consideration items such as population, distribution/transmission lines, humidity, slope of terrain, and other factors. The range for the surcharge is between $350,000 for a perceived lower wildfire risk to $1,000,000 for a high wildfire risk.

EIM continues to evaluate wildfire capacity for its members, particularly in the Western states. EIM currently limits California wildfire capacity to $25M; retaining that risk exposure net of reinsurance with application of catastrophic risk exposure rating. In conjunction with NEIL, additional California wildfire capacity is available, however it is very closely underwritten, heavily dependent upon risk exposure and rate, and limits are conservatively deployed. As of the end of 2020, no states other than California had wildfire capacity restrictions. In 2021, EIM will be holding wildfire in the following states net of reinsurance- Oregon, Washington, New Mexico, Arizona, Texas and Alaska. With the shift away from reinsurance, EIM will be sub-limiting wildfire liability capacity in 2021 in those states to a maximum of $75M. Along with the new sublimit, utilities should anticipate premium increases corresponding to their wildfire exposures. On programs where NEIL participates on a quota share basis with EIM, we anticipate NEIL's wildfire capacity in those EIM-designated states will be proportionately reduced in a similar manner to EIM. Further, as NEIL is continuing momentum toward issuing standalone capacity on its Cedar Hamilton paper by mid-2021, it is not likely NEIL will offer drop-down coverage over EIM's wildfire sub-limits and may also impose sub-limits on its wildfire capacity as well. This may leave a potential gap or gaps in wildfire liability coverage for those sub-limited states.

Bermuda and London markets are closely scrutinizing wildfire liability capacity, particularly those with reinsurance restrictions. We anticipate utilities with exposures in the Western states will see some constriction of capacity, in-depth insurer underwriting of wildfire exposures, and pricing impacts. We also foresee the Bermuda and London markets conservatively approaching attachment levels for wildfire and drop-down provisions.

Tips & Take-aways

With in-person underwriter discussions likely continuing to be impacted into 2021, a comprehensive wildfire supplemental submission detailing risk exposures, mitigations, and differentiations will be critical to maintaining wildfire capacity, and containing premium impacts, for utilities with exposures in the Western U.S. Further, Aon suggests risk managers engage in early discussions with senior management to help frame excess liability renewal expectations. Aon Global Power's Casualty Team is well-versed and prepared to assist you through this process.

Private Equity

Pete Conway

Brian DeBruin

Most of us were more than happy to turn the page on 2020 with the hopes of a brighter outlook for 2021 and beyond. The power generation industry, and investment therein, was not immune to the negative effects of the COVID-19 crisis in 2020 but there are ample signs that we should be optimistic about 2021 – particularly regarding continued investment in renewable energy set up by the passing of recent federal legislation. As a result, the solar investment tax credit (ITC), which was scheduled to drop from 26% to 22% in 2021, will stay at 26% for two more years. This means that solar projects that begin construction in 2021 and 2022 receive a tax credit at 26%. In 2023, the ITC will drop to 22%, and then become 10% beginning in 2024.

The wind industry also received a limited extension of its 60% production tax credit (PTC) through 2021. This means that wind projects that begin construction in 2021 receive a tax credit at 60%. The law previously called to reduce the PTC to 40%. The wind PTC is still scheduled to drop to 0% starting in 2022. Furthermore, a new 30% ITC has been created for offshore wind projects that start construction through 2025.[9]

The number of global renewable energy power installations in 2020 decreased as compared to 2019 levels – the first such decrease since 2000. The International Energy Agency (IEA) projects net additions of renewable electricity capacity to decline by 13% in 2020 compared with 2019. The root causes of this decline, however, can be largely attributable to the COVID-19 crisis through protective measures enacted throughout the country and resulting downturn associated with halted projects,

Continues

9. Consolidated Appropriations Act, https://rules.house.gov/sites/democrats.rules.house.gov/files/BILLS-116HR133SA-RCP-116-68.pdf

delayed timelines, supply chain disruption and a generally cautious investment atmosphere during these unprecedented times.

Even still, investment and deal activity in the power-generation industry remained disproportionally high for renewable energy. Deloitte, in its 2021 Renewable Energy Industry Outlook, noted that 144 of the 174 merger and acquisition deals announced through early December 2020 involved renewable energy assets or companies. It is reasonable to forecast that 2021 will yield an increase in renewable energy activity and investment as projects delayed in 2020 are resumed and overall activity readjusts back to pre-pandemic levels. Adding to this the anticipation that a new political administration in the U.S. will increase incentives to invest in clean energy initiatives – both onshore and offshore - leads us to believe that the ongoing Energy Transition in the United States, and investment in the same, will return with a vengeance in 2021.

Aon Global Power bases its national platform for Private Equity-driven due diligence, advisory and placement services in its New York Power Hub. This platform combines the core competencies of Aon's Merger & Acquisition and Transaction Solution (AMATS) with the technical knowledge and industry experience of Aon Global Power to benefit our clients investing in power generation and investor-owned utilities throughout the world. Our Aon Global Power team also includes NFA-registered colleagues that can assist with structuring and analytics to develop customized products that reduce volatility and improve performance. As various hedges (e.g., proxy revenue swaps, revenue puts, weather derivatives) become more common within the renewable energy space, Aon is now positioned to assist with structuring, marketing and transacting these products through Aon Securities LLC, a CFTC-registered Commodity Trading Advisor (CTA) and introducing broker (IB).These hedges can provide greater certainty to investors, operators and the construction of renewable energy projects by hedging out weather, price and/or volume risks. Aon works with insurers, reinsurers, investment firms, and corporations to deliver these innovative risk management products.

As the trends noted above would suggest, nearly all the PE-driven activity we see each year is focused on US renewable energy investment – both onshore and offshore. This means that the national Private Equity and Renewable Energy teams of Aon Global Power are inextricably tied to provide traditional risk-based insurance solutions and non-traditional transaction solutions for our clients.

Please contact us to learn more about how we can assist you with critical risk and insurance issues associated with current or future investment throughout the power generation industry.

Renewable Energy

Carol Stark

How Passage of The Defense Act Impacts U.S. Offshore Wind

On January 1, 2021, the U.S. Congress voted to overturn the President's veto of the National Defense Authorization Act ("NDAA") which included the "Garmendi Amendment", to the Outer Continental Shelf Lands Act ("OCSLA"). The amendment to the OCSLA ensured the full enforcement of the Jones Act and other federal laws with respect to offshore wind developments.[10] The Jones Act regulates maritime commerce in the U.S.. While many in the offshore wind industry assumed that the Jones Act and the OCSLA would apply to offshore wind and have been working on compliance plans, the passage of the NDAA leaves no room for argument as to their applications.

Jones Act and OCSLA

The Merchant Marine Act of 1920 (a/k/a The Jones Act) prohibits foreign flagged vessels from: (1) transporting merchandise or passengers between points in the U.S. to which the OCSLA applies; (2) towing a vessel between ports and places in the U.S.; and (3) dredging in the navigable waters of the U.S..[11] A "point in the U.S." includes any place in the U.S. physical territory, including territorial waters." The OCSLA extends the laws of the U.S. to "the soil and seabed of the outer Continental Shelf and to all artificial islands, and all installations and other devices permanently or temporarily attached to the seabed, which may be erected thereon for the purpose of exploring for, developing, or produces resources there from . . ." 43 U.S.C. § 1333(a)(1). The Garamendi Amendment added the following wording, "including non-mineral energy resources". So the OCSLA now reads, " . . . for the purpose of exploring for, developing, or producing resources, including non-mineral energy resources, therefrom . . ."[12] The intent of the Garamendi Amendment was to specifically subject offshore wind developments to the Jones Act and other federal laws.

Continues

The "Koff Rulings" held that any movement of a vessel, even a short distance, while a topside is suspended from its crane and off its central axis for safety reasons is a violation of the Jones Act because the movement of the vessel is interpreted by CBP as providing part of the transportation of the topside between two points in the U.S..

https://www.jdsupra.com/legalnews/u-s-customs-and-border-protection-28453

10. https://www.thereporter.com/2020/12/11/garamendi-amendment-to-ndaa-passes-senate/
11. https://www.natlawreview.com/article/jones-act-and-outer-continental-shelf-lands-act-context-offshore-wind
12. https://www.winston.com/en/maritime-fedwatch/congress-to-fix-offshore-wind-jurisdiction-issue.html

What does this mean for U.S. offshore wind developers?

The Jones Act considers each structure in an offshore wind farm a "separate point in the U.S.". As such, a vessel involved in the transportation of "merchandise" (construction components or supplies) from a U.S. port to the wind farm must: (1) be built in the U.S.; (2) owned by U.S. citizens; and (3) crewed by U.S. citizens.

The U.S. Customs and Border Protection ("CBP") is one of the entities charged with the administering and enforcing the Jones Act and the OCSLA. In December 2019, the CBD withdrew the "Koff Rulings" it had issued in 2012 – 2013. As such, the incidental movement of vessels during lifting operations was deemed not to violate the Jones Act. This opened the door for the use of foreign jack-up vessels for the installation of the wind turbines. However, all of the components and supplies must be transported to the installation site by Jones Act compliant vessels.

How will the Jones Act impact the risks associated with a U.S. offshore wind farm?

Currently, there are 82 jack-up vessels and 55 heavy lift vessels available globally to perform turbine installation work. 61% of the vessels are in Europe and 39% are in China.[13] Of course, none of these vessels are Jones Act compliant. So, while the withdrawal of the "Koff Rulings" allows for the use of these foreign vessels, it presents other risks and challenges for U.S. offshore wind developers. Namely, U.S.-built feeder vessels must be used to transport the turbine components from an onshore port to the wind farm. The components then must be transferred from the feeder vessels to the installation vessels, heightening the risk of loss of components during the transfer. In other geographies, the installation vessel carries the components to the wind farm site. Insurers will likely view the installation risk in the U.S. quite differently than in the rest of the world and charge for the perceived increased risk. Also, to the extent the feeder vessels and the installation vessels are built to different wind, wave and weather tolerances, there could be delay risk. The feeder vessels may have to return to shore while the installation vessel stays at sea. This too is could have an impact on how insurers view the risk associated with U.S. offshore wind projects.

Of course, these are not new risks. The Block Island wind farm was constructed by loading the turbines onto the installation vessel in France, transporting them across the Atlantic, installing the 5 turbines and then sailing back to France; a very costly and infective option for utility scale projects, which will have more than ten times the number of turbines.[14] Some developers, such as Vineyard Wind, see compliance with the Jones Act as an opportunity to implement new methods of offshore wind logistics to drive efficiencies worldwide.[15] Dominion Energy is eliminating the perceived risk by construction the first Jones Act compliant offshore wind installation vessel.[16]

Third-parties are also looking to capitalize on the opportunity by building Jones Act compliant vessels. Lloyd's Register North America, Inc. and Northeast Technical Services Co., Inc. (NETSCo) have signed a joint development agreement whereby NETSCo will design and develop a Jones Act compliant installation vessel.[17]

In short, the risks are not insurmountable.

Conclusion

The "Garamendi Amendment" does not create additional obstacles to offshore wind development but the withdrawal of the "Koff Rulings" does eliminate the risk of potentially violating the Jones Act. Developers have been working under the expectation that the Jones Act would apply to their windfarms. Some view it as an opportunity to innovate. Others view it as an opportunity to capitalize by commissioning Jones Act compliant vessels.

Insurers should adopt a similar mind set – an opportunity to innovate and capitalize, on the burgeoning U.S. offshore wind market; developing new product offerings and expanding their underwriting appetites. Aon certainly seeks to work with our development partners to drive insurance industry innovation.

13. https://www.powerengineeringint.com/renewables/wind/global-offshore-wind-turbine-installation-vessel-database-released
14. https://blog.burnsmcd.com/navigating-the-jones-act-for-offshore-wind
15. https://www.greentechmedia.com/articles/read/avangrid-jones-act-workarounds-hold-promise-for-other-offshore-markets
16. https://news.dominionenergy.com/2020-12-16-Dominion-Energy-Continues-Development-of-First-Jones-Act-Compliant-Offshore-Wind-Turbine-Installation-Vessel
17. https://www.lr.org/en-us/latest-news/1217-lr-and-netsco-to-develop-jones-act-compliant-wind-turbine-installation-vessel/

Developers have been working under the expectation that the Jones Act would apply to their windfarms. **Some view it as an opportunity to innovate.** Others view it as an opportunity to capitalize by commissioning Jones Act compliant vessels.

Reinsurance Market Perspective

Patrick Matthews

Reinsurance is one of the three main sources of capital available to insurers, which is unique to the insurance industry. Primary insurers use reinsurance to manage regulatory and rating agency capital requirements, protect their balance sheet and effectively deploy their capacity. As a key source of capital, any reinsurance price changes impact an insurer's cost of capital, which effects their own pricing. Price changes are impacted by loss activity for insureds and the sector, amount of reinsurance capital (i.e., "supply") including new capital inflows, and demand from insurers. Given the importance of reinsurance, the discussion covered current trends in the reinsurance market in advance of the upcoming January 1st renewal date.

Below is an excerpt from Aon's Reinsurance Market Outlook highlighting results from the January 1, 2021 renewals.

Despite record-setting hurricane landfall in the U.S. and uncertainty about the impact of COVID-19 in some lines, the reinsurance market operated in an orderly and efficient manner for January renewals. Virtual market trading did not impact the industry's ability to efficiently trade through the major reinsurance renewal date of the year. New capital raises and primary market pricing trends mitigated further market dislocation as renewals evolved through January 1 despite recent years earnings results, U.S. catastrophe loss activity and interest rate challenges for reinsurers.

Through year end, the market saw capital raise over USD23 billion, split circa USD15 billion in equity and USD8 billion in debt. While the industry saw new reinsurers develop with experienced leadership teams, more than 75 percent of the equity issuance went to existing market players. Traditional capital overall increased USD3 billion ending Q3 at a new peak of USD533 billion compared to 2019's year end of USD530 billion. Despite regaining some ground since Q2, alternative capital remains below 2019 yearend levels through Q3 ending at USD92 billion. Collateralized reinsurance continued to decline over the period while catastrophe bond issuance saw its peak in 2020, and sidecar and ILWs remained relatively stable. In total, global reinsurer capital ended Q3 2020 flat at USD625 billion. While capacity is expected to meet demand for future renewals and new capacity will likely enter the market in 2021, risk-taking strategies will evolve as the impact of COVID-19 becomes more transparent and the potential return of social inflation looms.

Demand renewed slightly up for the industry at January 1 with mixed rate change outcomes across programs. Much discussion centered on contract language, most notably for communicable disease language as the market worked to determine the exposure to individual placements.

Global insured catastrophe losses ended 2020 at near average levels of USD86 billion. The United States experienced significantly higher insured losses of USD66 billion for 2020 compared to a prior 10-year average of USD46 billion. A record breaking number of U.S. landfalls during the Atlantic Hurricane Season, Derecho activity in the Midwest and another costly year for U.S. wildfires all contributed to the outcome. The largest insured loss event for the season was Hurricane Laura estimated at USD9 billion. The rest of the Americas, APAC and EMEA conversely saw less activity with an estimated insured loss circa 50 percent of average in all regions.

For the full report, please visit: http://thoughtleadership.aon.com/Documents/20210105-rmo-january.pdf

Casualty Market Update

Christine Palomba

2020 closed out very similar to how it began; with markets pushing significant rate increases, reducing available limits, and seeking to restrict coverage terms where possible. COVID-19 related claims began to flow into carriers, and even though most of these were not casualty related, there was a swift response by many carriers who introduced Communicable Disease/Pandemic/COVID-19 exclusions in the second half of the year, particularly in the umbrella and excess liability layers. Primary casualty lines were less impacted, with less capacity lost and smaller rate increases, but the majority of clients felt the impact of a rate increase on any casualty policy placed in 2020.

By now, most are familiar with how the market got to this point. To over simplify, there was a prolonged period (10+ years) of flat or reducing premiums while exposures grew at the same time, creating a large delta in rate adequacy. Add to this a significant spike in both the frequency and severity of claims over the past 5-8 years, largely attributable to Social Inflation, and it created an even bigger delta that many markets felt was unsustainable. Enough to drive a significant amount of capacity out of the excess liability market in 2019, causing rates to increase 20+%. 2020

Continues

brought further restrictions in excess liability capacity and rate increases of 30-50% were frequently seen, sometimes more, depending on a myriad of factors.

As we enter into 2021, the big questions we ask are: Will this continue? To what extent? And for how long? Unfortunately, we are not yet seeing any signs of a market shift and anticipate 2021 will bring a continuation of the challenges we've faced over the past two years. We are seeing small amounts of new capacity enter the marketplace, but not in a significant enough manner to impact rates. That being said, new capital coming into the market is welcomed as it can often help stabilize rates and capacity.

For our Renewable Energy and Independent Power Producer clients, we expect relatively stable capacity, however we do anticipate that the primary casualty markets will seek larger increases in 2021 than they did in 2020. Specifically, we foresee minimum increases of 5-12% on GL, 10-15% on Auto, and 5% on Workers Compensation. The lead umbrella and excess liability market continues to suffer from reduced capacity and as a result we see sustained rate increases in the 25% - 40% range, depending on class of business, exposures, and expiring pricing. Accounts with challenged loss activity or tough exposures such as coal or wildfire exposure in the Western U.S., could see a larger impact on rates, coverage terms and capacity.

For our clients who access the Bermuda and London markets, we anticipate continuing double-digit increases of around 20-30% with the potential for higher. While we have heard no major changing positions on utility capacity, there is potential for additional restrictions and even the smallest changes could have a big impact on how pricing on an excess tower will play out. We anticipate increased scrutiny around wildfire in the Western states, expanding beyond California, and we continue to see an increase in the number of markets taking a Social Responsibility stance regarding carbon emissions and limiting the percentage of acceptable coal generation on a given account. We have heard London will be taking a much stricter stance on this in 2021, and this is a continued area of concern for those who have a significant percentage of coal generation.

Looking to the industry mutuals, we continue to see stable, and in some cases, increasing capacity from AEGIS, EIM and NEIL. Like the rest of the market, the industry mutuals have been feeling the impact of the increased loss activity as losses have been increasing in both frequency and severity, and we will continue to see them looking for rate increases in 2021. AEGIS has announced a minimum 15% rate increase for ALL members, outside those who are loss rated. They also announced a new Wildfire Surcharge for states west of Missouri. There will be a tiered increase ranging between $350k - $1M, depending on the level of exposure and in total, with AEGIS estimating about 50-70 members will be impacted.

EIM is still working to finalize their 2021 initiatives but they did advise that many members will see increases up to 15-20% as EIM continues to review their rate adequacy. In addition to premium adjustments, we are anticipating the implementation of a couple coverage amendments due to reinsurance changes and challenges. These include a Pandemic/COVID exclusion, Cyber clarification language, and a cap on Wildfire limits in WA, OR, NV, AZ NM, TX, and AK. The cap will likely be between $50M - $75M, with EIM retaining the wildfire liability exposure net of reinsurance in those states. All of these changes being implemented by EIM are being made to protect capital and in turn, EIM's ability to continue to offer their large block of capacity of $100M, or potentially more. EIM will be making a formal communication to all members once their final strategy is solidified.

As we enter into 2021, the big questions we ask are: Will this continue? To what extent? And for how long? **Unfortunately, we are not yet seeing any signs of a market shift** and anticipate 2021 will bring a continuation of the challenges we've faced over the past two years.

NEIL continues to offer up to $50M in capacity on excess liability, however the average amount deployed is significantly less than this. NEIL will continue to consider excess liability for non-members, however their priority is to support their member base. EIM continues to front the policy for NEIL however in mid-2021 NEIL expects to be able to issue policies on their own Surplus Lines paper, Cedar Hamilton. NEIL is also working on developing their own rating system, but for the foreseeable future we should anticipate that NEIL pricing changes will follow EIM's lead as most policies are quota-shared with the EIM layer.

At this time is unclear when this hard market cycle might shift, but it is apparent that it is very unlikely to be in 2021. We are hopeful that as the year progresses the sought-after increases will be less volatile as markets are now entering their third consecutive year of sustained increases. Now more than ever, it is important to begin your renewal process early and Aon will be working closely with our clients to develop strategies for 2021 and beyond.

Property Broking Market Update

Kurt Tentinger

I am excited to have been named as the broking leader for Aon's Power and Energy Property Broking practices. Our goal will be one to formalize our existing shared platforms while maintaining the necessary distinction required between these two very different industries. Those of you who are familiar with our energy and power teams will recognize that these two teams have been effectively working together for multiple years. By combining these groups, it is our expectation to create a world class Power and Energy team which offers our clients the best combination of innovative ideas and superior service. My colleagues and myself look forward to working with our valued clients.

Power Property Market Outlook

The Property market for Power continues to harden due mainly to continued claims activity and the fact that prior years increases have not achieved a "rate adequacy" for certain key underwriters. The rate of increases differs for traditional power v. renewable energy. Following are key underwriting issues which impacted the property market in 2020 and which are establishing trends for 2021:

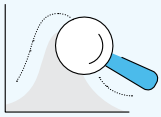
- Higher than normal loss frequency and severity continue to impact underwriters
- 2020 set a new record for the number of named storm landfalls (12) and hurricanes (6). Losses from convective storms resulted in USD33 billion in losses in the first 8 months of 2020. The amount of losses sustained in the power and energy sectors were much lower than they could have been; however, the general consensus is that these storm trends will continue in the future.
- ESG/CR standards which limits some underwriters ability to write coal risks
- Challenges related to new technology and the cost to replace complex equipment
- Challenges related to a retiring coal fleet including cycling exposures and maintenance expenditures
- Continued scrutiny of certain types of technology – 7FA, HA, LMS100, BB 33 STG and others
- Changing workforce and the replacement of experienced operators
- Underwriting profitability/sustainability reviews in London and by various underwriters
- Policy wording changes including new AEGIS property form which will be introduced mid-year.
- Focus on coverage extensions most notably Authorities and CBI extensions.
- Management of sub-limits and deductible levels
- Various market COVID exclusions where there is no market standard to draw on
- Cyber exclusions with an inconsistent approach to managing resultant damage coverage

Renewables

- Operational and Construction losses have increased significantly and underwriters are striving to achieve rate adequacy and profits
- The renewable sector has experienced significant growth as an industry. This growth in itself has become an inherent risk to underwriters as manufacturing, construction and operational organization strive to maintain high standards of quality and operational efficiency.
- Larger and more complex wind turbines both on and offshore have increased loss potential to underwriters
- Emphasis on managing exposures to lightning, hail, convective storm and wildfire losses. Market changes for these "Soft nat cat" perils have made it difficult for our clients to maintain compliance with loan covenants. Excess placements are often necessary to obtain necessary limits.
- New and stretched construction workforce causing increased frequency of workmanship losses
- Addition of microfracture exclusion, warranty and claims management (through 1st Named Insured) conditions. Blanket waivers of subrogation are being curtailed.
- New battery storage standards (NFPA 855; UL 9450A) mainly addressing fire protection, ventilation and separation/spacing.
- AEGIS renewables facility will increase capacity.

Summary

Although many of the items above must be managed with underwriters, there is a light at the end of the tunnel as our data suggestions that the rate of hardening is reducing as underwriters are achieving better results on their portfolios. Supporting this trend is that fact that capacity remained steady in 2020 mainly due to the fact that the adjustments made to manage volatility and market departures were managed since the market began its climb in 2016.



Aon's Q1 Global Power Report

Join us on March 17th at 11:30 AM ET for Aon's upcoming Market Report where broking leaders will explore the changing landscape across the Power Industry's market focusing on Wildfire, Renewables and Energy Transformation.

https://aon.io/3bsVzbL

Key Contacts

Contact the following representatives to learn more about Aon's Global Power Team.

If you have questions about your coverage or are interested in obtaining coverage, please contact your Aon broker.

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About Aon

Aon plc (NYSE:AON) is a leading global professional services firm providing a broad range of risk, retirement and health solutions. Our 50,000 colleagues in 120 countries empower results for clients by using proprietary data and analytics to deliver insights that reduce volatility and improve performance.

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Pacific Gas and Electric Company

Job Posting Title
Internal IT Auditor
Job Level: 2. Individual Contributor

Company
Pacific Gas and Electric Company, a subsidiary of PG&E Corporation (NYSE:PCG), is one of the largest combined natural gas and electric utilities in the United States. Based in San Francisco, with over 20,000 employees, the company delivers some of the nation's cleanest energy to 15 million people in Northern and Central California.

Pacific Gas and Electric Company is an AA/EEO employer that actively pursues and hires a diverse workforce.

Department Overview
The Internal Audit department is responsible for providing PG&E Corporation, Pacific Gas and Electric Company (each a Company and, together, the Companies), and their subsidiaries with independent, objective assurance over the adequacy of processes and controls to manage business risk and provides control advisory services.

Position Summary
Reporting to the Senior Manager of IT Internal Audit, the IT Auditor position will be responsible for evaluating technology and business-related controls for both IT and integrated audits, perform control advisory work, and identify areas of opportunity for process and control improvements.

Qualifications
Minimum:
- Bachelor's degree in Information Systems, Computer Science, Accounting or Business
- Minimum of 3 years of relevant experience in auditing or assessing IT controls
- Knowledge in analyzing and developing risk assessment processes and assessing risk within a process or business function
- Strong written and oral communication skills
- Organized and able to effectively manage multiple, diverse tasks and adhere to tight deadlines

Desired:
- Certifications: Certified Internal Auditor (CIA), Certified Information Systems Auditor (CISA), Certified Information Systems Security Professional (CISSP), or post graduate degree (MBA)
- Knowledge of COBIT, ISO 27000, ITIL, COSO principles, and NIST best practices.

- Develops an understanding of industry regulations and business/ operational/ IT aspects of the industry and PG&E
- Ability to communicate effectively, lead client meetings, discuss issues and controls, and report on progress of work product with client manager, director, or project team
- Ability to use good judgment and listening skills
- Ability to work effectively as part of a multi-discipline team
- Ability to express control deficiencies in a business context
- Demonstrates judgment and listening skills and has the ability to analyze more complex processes and strategies
- Ability to positively influence business owners on control solutions
- Demonstrated knowledge of SAP systems
- Possess project management skills and an understanding of the System Development Life Cycle (SDLC)

Responsibilities

- Works with auditor-in-charge (AIC) or manager to develop audit programs and assist in the execution of the audits
- Monitors audit timelines, milestones, and resource usage, and adjust work effort with AIC and some manager oversight.
- Solves problems on processes and controls and takes a new perspective on existing solutions.

Employment Type: Management

Job Title: Internal Auditor – Contracts and Fraud

Requisition ID # 90080

Job Code: 50070377

Job Category : Compliance / Risk / Quality Assurance

Job Level : Individual Contributor

Business Unit: Finance and Risk

Job Location : San Francisco

Company

Based in San Francisco, Pacific Gas and Electric Company, a subsidiary of PG&E Corporation (NYSE:PCG), is one of the largest combined natural gas and electric utilities in the United States. And we deliver some of the nation's cleanest energy to our customers in Northern and Central California. For PG&E, **Together, Building a Better California** is not just a slogan. It's the very core of our mission and the scale by which we measure our success. We know that the nearly 16 million people who do business with our company count on our more than 24,000 employees for far more than the delivery of utility services. They, along with every citizen of the state we call home, also expect PG&E to help improve their quality of life, the economic vitality of their communities, and the prospect for a better future fueled by clean, safe, reliable and affordable energy.

Pacific Gas and Electric Company is an Affirmative Action and Equal Employment Opportunity employer that actively pursues and hires a diverse workforce. All qualified applicants will receive consideration for employment without regard to race, color, national origin, ancestry, sex, age, religion, physical or mental disability status, medical condition, protected veteran status, marital status, pregnancy, sexual orientation, gender, gender identity, gender expression, genetic information or any other factor that is not related to the job.

Department Overview

The Internal Auditing department is responsible for providing PG&E Corporation, Pacific Gas and Electric Company (each a Company and, together, the Companies), and their subsidiaries with independent, objective assurance over the adequacy of processes and controls to manage business risk and provides control advisory services.

Position Summary

This position will serve as a Senior Internal Auditor in the Internal Auditing Department. This position reports to Internal Auditing's Manager and will be responsible for performing and assisting on audits of (1) contract compliance audits of suppliers, (2) proactive fraud reviews, (3) reactive fraud investigations, and (4) financial audits across the Utility's operations. The ideal candidate is a subject matter expert with recognized experience and expertise in contract structure and contract compliance auditing. In addition, the candidate should have ability to perform fraud audits and investigations plus knowledge of accounting, audit and controls. The ideal candidate will also have knowledge of internal controls and Utility operations. The candidate should have strong analytical and client skills and excellent business judgment.

Qualifications

Required

- Minimum of three years of relevant experience in Internal Auditing
- Bachelor's degree in Business

Desired

- One or more of the following certifications: Certified Fraud Examiner (CFE), Certified Public Accountant (CPA), Certified Internal Auditor (CIA) or Master's in Business Administration (MBA)
- Fraud investigation and interview experience in an electric or gas utility industry
- Knowledge of analyzing and developing fraud risk assessments and assessing risk within a process or business function
- Knowledge of:
  - Contracts compliance auditing
    - Contract terms and conditions
    - Pricing structures
  - Financial fraud schemes in the utility environment
  - Data analysis and process reviews to evaluate for indicators of fraud
  - Identifying control gaps that could potentially result in fraud and assisting management in creating action plans to address risks
  - Design of controls into new and existing processes to mitigate fraud
- Strong written and oral communication skills
- Organized and able to effectively manage multiple, diverse tasks and adhere to tight deadlines
- Demonstrates a clear understanding of industry regulations and business/operational aspects of the industry and PG&E
- Knowledge of SAP, Concur and Veritas-Clearwell applications
- Ability to communicate effectively, lead client meetings, discuss issues and controls, and report on progress of work product with client manager, director, or project team
- Planning, leadership, and supervisory skills and the ability to build effective relationships in several areas of the business
- Ability to work effectively as part of a multi-discipline team
- Ability to express control deficiencies in a business context
- Demonstrates judgment and listening skills and has the ability to analyze complex processes and strategies
- Ability to positively influence business owners on control solutions

Responsibilities

As an internal auditor, you will be responsible for collaborating on fraud investigations or audit assignments with a broad scope and moderate complexity in a team environment. The key aspects of the role include:

- Investigating allegations of employee and supplier fraud.
- Analyzing contracts and data for potential fraud.
- Creating fraud risk assessments and developing audit plans to test for fraud.
- Developing and communicating fraud risks for financial audits with staff auditors.
- Documenting each investigation including allegations, evidence, subjects, witnesses and control gaps that allowed the fraud to occur.
- Communicating and documenting results to HR and Corporate Security partners.
- Working with Corporate Security to ensure the successful completion of investigation with conduct interviews and reports.
- Documenting control deficiencies in a clear and concise report to management for remediation. These reports are used by the business to enhance risk management and the Board Audit Committee to ensure strong corporate governance.
- Providing expertise on the design of controls into new and existing business processes.
- Identifying control gaps, assisting management in creating action plans to address risks and ensuring that action plans are completed.
- Influencing process improvements with business owners.
- Participation in creating annual audit plan.

Job Title: Senior Internal Auditor – Contracts and Fraud

Requisition ID # 75020

Job Code: 50070377

Job Category : Compliance / Risk / Quality Assurance

Job Level : Individual Contributor

Business Unit: Finance and Risk

Job Location : San Francisco

Company

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Department Overview

The Internal Auditing department is responsible for providing PG&E Corporation, Pacific Gas and Electric Company (each a Company and, together, the Companies), and their subsidiaries with independent, objective assurance over the adequacy of processes and controls to manage business risk and provides control advisory services.

Position Summary

This position will serve as a Senior Internal Auditor in the Internal Auditing Department. This position reports to Internal Auditing's Manager and will be responsible for performing and assisting on audits of (1) contract compliance audits of suppliers, (2) proactive fraud reviews, (3) reactive fraud investigations, and (4) financial audits across the Utility's operations. The ideal candidate is a subject matter expert with recognized experience and expertise in contract structure and contract compliance auditing. In addition, the candidate should have ability to perform fraud audits and investigations plus knowledge of accounting, audit and controls. The ideal candidate will also have knowledge of internal controls and Utility operations. The candidate should have strong analytical and client skills and excellent business judgment.

Qualifications

Required

- Minimum of six years of relevant experience in Internal Auditing
- Bachelor's degree in Business

Desired

- One or more of the following certifications: Certified Fraud Examiner (CFE), Certified Public Accountant (CPA), Certified Internal Auditor (CIA) or Master's in Business Administration (MBA)
- Fraud investigation and interview experience in an electric or gas utility industry
- Knowledge of analyzing and developing fraud risk assessments and assessing risk within a process or business function
- Knowledge of:
  - Contracts compliance auditing
    - Contract terms and conditions
    - Pricing structures
  - Financial fraud schemes in the utility environment
  - Data analysis and process reviews to evaluate for indicators of fraud
  - Identifying control gaps that could potentially result in fraud and assisting management in creating action plans to address risks
  - Design of controls into new and existing processes to mitigate fraud
- Strong written and oral communication skills
- Organized and able to effectively manage multiple, diverse tasks and adhere to tight deadlines
- Demonstrates a clear understanding of industry regulations and business/operational aspects of the industry and PG&E
- Knowledge of SAP, Concur and Veritas-Clearwell applications
- Ability to communicate effectively, lead client meetings, discuss issues and controls, and report on progress of work product with client manager, director, or project team
- Planning, leadership, and supervisory skills and the ability to build effective relationships in several areas of the business
- Ability to work effectively as part of a multi-discipline team
- Ability to express control deficiencies in a business context
- Demonstrates judgment and listening skills and has the ability to analyze complex processes and strategies
- Ability to positively influence business owners on control solutions

Responsibilities

As an internal auditor, you will be responsible for collaborating and leading fraud or audit assignments with a broad scope and complexity in a team environment. The key aspects of the role include:

- Investigating allegations of employee and supplier fraud.
- Analyzing contracts and data for potential fraud.
- Creating fraud risk assessments and developing audit plans to test for fraud.
- Developing and communicating fraud risks for financial audits with staff auditors.
- Documenting each investigation including allegations, evidence, subjects, witnesses and control gaps that allowed the fraud to occur.
- Communicating and documenting results to HR and Corporate Security partners.
- Working with Corporate Security to ensure the successful completion of investigation with conduct interviews and reports.
- Documenting control deficiencies in a clear and concise report to management for remediation. These reports are used by the business to enhance risk management and the Board Audit Committee to ensure strong corporate governance.
- Providing expertise on the design of controls into new and existing business processes.
- Identifying control gaps, assisting management in creating action plans to address risks and ensuring that action plans are completed.
- Influencing process improvements with business owners.
- Participation in creating annual audit plan.

Internal IT Auditor, Senior

Department Overview
The Internal Audit department is responsible for providing PG&E Corporation, Pacific Gas and Electric Company (each a Company and, together, the Companies), and their subsidiaries with independent, objective assurance over the adequacy of processes and controls to manage business risk and provides control advisory services

Position Summary
Reporting to the Senior Manager of IT Internal Audit, the Senior IT Auditor position will be responsible for evaluating technology and business-related controls for both IT and integrated audits, perform control advisory work, and identify areas of opportunity for process and control improvements. The ideal candidate is experienced in IT auditing and has a strong knowledge of internal controls. The candidate should also have strong analytical and client skills, and excellent business judgment.

Job Responsibilities
As a Senior IT internal auditor, you will be responsible for leading assignments with a broad scope and complexity in a team environment. The key aspects of the role include:
Define expectations for each audit project, including objectives, scope, timing, key contacts, and deliverables.
Develop audit programs to execute moderately complex, high-risk audits with some input from manager.
Solves problems with limited scope and complexity and takes a new perspective on existing solutions.
Plans work to meet assigned audit objective with minimal input from manager.
Provides oversight to and reviews work of assigned staff auditors, including communicating risk based audit plans, coordinating audit work, and providing performance feedback.
Monitors audit timelines, milestones, and resource usage, and adjust work effort with some manager oversight.
Identifies control gaps, assisting management in creating action plans to address risks and ensuring that action plans are completed.
Participates in creating annual audit plan.
Mentors new members of the Internal Auditing department

Qualifications
Minimum:
Bachelors Degree in Information Systems, Computer Science, Accounting, Business or equivalent experience
6 years of relevant experience in Internal IT Auditing
Desired:
One or more of the following certifications: Certified Internal Auditor (CIA),Certified Information Systems Auditor (CISA),Certified Information Systems Security Professional (CISSP), or post graduate degree (MBA)

Internal Auditor Operations, Expert

Department Overview
The Internal Auditing department is responsible for providing PG&E Corporation, Pacific Gas and Electric Company (each a Company and, together, the Companies), and their subsidiaries with independent, objective assurance over the adequacy of processes and controls to manage business risk and provides control advisory services.

Position Summary
This position will serve as an Expert Internal Auditor in the Internal Auditing Department and reports to Internal Auditing's Senior Manager of Operational auditing and will be responsible for performing audits of the Utility's electric or gas operations. The ideal candidate is experienced in electric or gas systems and operations and has a strong knowledge of processes and internal controls. The candidate should also have strong analytical and client skills, and excellent business judgment.

Job Responsibilities
As an expert internal auditor, you will be responsible for leading assignments with a broad scope and complexity in a team environment. The key aspects of the role include:

- Developing and communicating risk based audit plans with staff auditors.
- Defining expectations for each audit project including objectives, scope, timing, key contacts, and deliverables.
- Working with clients and your audit team to ensure the successful development of risk assessments, design of audit programs, and completion of integrated audits to produce high quality reports. These reports are used by the business to enhance risk management and the Board Audit Committee to ensure strong corporate governance.
- Providing expertise on the design of controls into new and existing business processes.
- Identifying control gaps, assisting management in creating action plans to address risks and ensuring that action plans are completed.
- Influencing process improvements with business owners.
- Participation in creating the annual audit plan.

Qualifications
Minimum:

- Bachelor's degree or equivalent work experience
- Minimum of eight years of internal auditing and/or utility operations experience

Desired:

- Thorough knowledge of analyzing and developing risk assessments and assessing risk within a process or business function
- Strong written and oral communication skills
- Organized and able to effectively manage multiple, diverse tasks and adhere to deadlines
- Knowledge of utility gas or electric systems and operations
- One or more of the following certifications: Certified Public Accountant (CPA), Certified Internal Auditor (CIA), American Society for Quality (ASQ)
- Experience in quality assurance/auditing in an electric or gas utility industry
- Ability to apply data analysis/analytics principles
- Demonstrates a clear understanding of industry regulations and business/operational aspects of the industry and PG&E
- Knowledge of SAP
- Ability to communicate effectively, lead client meetings, discuss issues and controls, and report on progress of work product with client manager, director, or project team

- Excellent planning, leadership, and supervisory skills and the ability to build effective relationships in several areas of the business
- Ability to work effectively as part of a multi-disciplined team
- Ability to express control deficiencies in a business context
- Demonstrates judgment and listening skills and has the ability to analyze complex processes and strategies
- Ability to positively influence business owners on control solutions

Vendor Risk Management Program Manager, Career

Department Overview

PG&E has a non-delegable duty to identify and mitigate third-party risks such as Safety, Cyber, Privacy, Credit, Insurance and Legal that third-party vendors may introduce as they perform work for PG&E. The Third-Party Risk Management program oversees contract and vendor risk on an enterprise wide basis. The team is responsible for understanding the risk of contract and vendor activities, designing and implementing controls to mitigate that risk, measuring effectiveness and efficiency of the controls, and reporting to senior management

Position Summary

As part of the Third-Party Risk Management team, you will work with key stakeholders across the company including Safety, Finance, Legal, IT, Supply-Chain and the lines of business, to track existing metrics and lead the development and implementation of our daily, weekly, and monthly reporting metrics. You will assist in the TPRM Team's efforts to identify high risk activities and provide data for process measurement and improvement to ensure that risk controls are in place and effective.

RESPONSIBILITIES

- Support the continuous improvement of the enterprise wide third-party risk management program
- Support continuous improvement of the contract risk assessment process by gathering and reporting on process efficiency and developing effectiveness metrics
- Assist in the development of senior management performance data and dashboard reports
- Support the on-going development and maintenance of a supplier risk assessment process
- Support the implementation of Ariba modules to systematize contract and vendor risk management
- Assist in the development of Third-Party Risk Management program guidance documents standards and procedures
- Perform other activities as directed by the program manager

MINIMUM REQUIREMENTS

- Bachelor's degree or equivalent experience required
- 2 years' experience in finance, policy, supply chain or related field

DESIRED REQUIREMENTS

Experience in identifying risks and controls through an end-to-end process and understanding the relationship between risk and control

- Experience in identifying risks and controls through an end-to-end process and understanding the relationship between risk and control
- Success in leading cross-functional process improvement initiatives
- Strong financial modeling; data compilation, interpretation, analysis, and presentation; developing process flow; and sourcing analytics skills

Department Overview

PG&E has a non-delegable duty to identify and mitigate third-party risks such as Safety, Cyber, Privacy, Credit, Insurance and Legal that third-party vendors may introduce as they perform work for PG&E. The Third-Party Risk Management program oversees contract and vendor risk on an enterprise wide basis. The team is responsible for understanding the risk of contract and vendor activities, designing and implementing controls to mitigate that risk, measuring effectiveness and efficiency of the controls, and reporting to senior management

Position Summary

As part of the Third-Party Risk Management team you will help implement a new supplier risk management program that aims to manage PG&E's exposure to contractor risk. You will work with key stakeholders across the company including Safety, Finance, Legal, IT, Supply Chain and the lines of business, to identify high risk activities and ensure that contactors performing these activities are assessed against our risk management standards prior to the engagement and that mitigations identified are implemented on a timely basis.

RESPONSIBILITIES

- Support the development of the enterprise wide third-party risk management program
- Support the implementation of a contract risk assessment process, document process flows, gather and report on process efficiency and develop effectiveness metrics
- Prepare senior management performance data and dashboard reports
- Support the implementation and maintenance of a supplier risk assessment process
- Support the implementation of Ariba modules to systematize contract and vendor risk management
- Develop Third Party Risk Management program guidance documents standards and procedures
- Perform other activities as directed by the program director

MINIMUM REQUIREMENTS

- Bachelor's degree or equivalent experience required (one year of experience for every one year of college)
- 4 year's experience in finance, policy, supply chain or related field

DESIRED REQUIREMENTS

- Experience in identifying risks and controls through an end-to-end process and understanding the relationship between risk and control
- Success in leading cross-functional process improvement initiatives
- Strong financial modeling; data compilation, interpretation, analysis and presentation; developing process flow; and sourcing analytics skills

SOX Compliance Senior Analyst

Overview
The Finance Compliance and Controls department is responsible for overseeing the effective operation of the company's internal controls over financial reporting, and acts in a consultative capacity as a business partner and financial controls expert to the entire organization. The FCC team is responsible for overseeing the internal controls process for all business process related controls and supporting a group of professionals responsible for oversight of business processes and the key controls.

Position Summary
Reporting to the Manager of Sarbanes-Oxley Compliance, the SOX Senior Analyst position will be responsible for helping ensure the effective operation of the company's SOX supported business controls. Evaluates the efficiency and effectiveness of business processes, identifies process and control deficiencies, provides guidance to business partners in developing remediation plans, monitors the status of those remediation, reports compliance status and coordinates work with the external auditors. Assesses the effectiveness of internal controls over financial reporting.

Responsibilities:

- Overall oversight of the Company's Sarbanes-Oxley compliance efforts for several different business cycles
- Perform annual planning of the Company's Sarbanes-Oxley compliance efforts (e.g., process walkthroughs, risk assessment, materiality, significant accounts disclosures, establish due dates, etc.)
- Maintain the Company's Internal Control Policies, Standards, and Procedures to ensure consistent approach to documentation, testing and reporting
- Coordinate with the Business Process Owners in ensuring that documentation, testing, remediation and the appropriate controls associated with financial reporting are identified and documented in the process documentation.
- Coordinate with the External Auditors for the audit of the Company's internal controls over financial reporting
- Assess and test Entity Level Controls
- Evaluate control deficiencies and conclude on the potential impact to financial statements
- Coordinate the development and monitoring of remediation plans
- Assess new accounting standards and guidance etc. to ensure enhancement/reengineering of current accounting processes and controls
- Prepare reports to Audit Committee and Senior Management on the status of compliance efforts
- Identify opportunities for streamlining and automating control activities within financial processes
- Special projects and participation in various initiatives (e.g., new system implementation, etc.)

QUALIFICATIONS

Minimum:

- Bachelor's degree in Accounting or Business or related field or equivalent work experience
- 5 years in accounting, auditing, process improvement and/or risk management including public accounting or consulting experience, experience in designing and implementing internal controls procedures or other process improvements in a complex cross functional organization and preparing disclosures and reports.

Desired:

- Experience in public accounting, at Big 4 firm
- Experience in the Utilities Industry
- Experience in SOX-Sarbanes Oxley implementations, lead
- Experience with SAP

- CIA-Certified Internal Auditor certification
- CPA-Certified Public Accountant certification

Pacific Gas and Electric Company is an AA/EEO employer that actively pursues and hires a diverse workforce.

Department Overview

The Finance Compliance and Controls department is responsible for overseeing the effective operation of the company's internal controls over financial reporting, and acts in a consultative capacity as a business partner and financial controls expert to the entire organization. The FCC team is responsible for overseeing the internal controls process for all business process related controls and supporting a group of professionals responsible for oversight of business processes and the key controls.

Position Summary

Internal control subject matter expert who provides leadership and technical guidance for compliance with Sarbanes-Oxley (SOX) legislation to the entire organization. Evaluates the efficiency and effectiveness of business processes, identifies process and control deficiencies, provides guidance to business partners in developing remediation plans, monitors the status of those remediation, reports compliance status and coordinates work with the external auditors. Assesses the effectiveness of internal controls over financial reporting. Supports the FCC Manager in coordinating of the compliance program in order to meet the reporting requirements of the Act.

Job Responsibilities

- Manages the development of internal controls over financial reporting to ensure compliance with the Sarbanes-Oxley Act.
- Provides guidance on the identification, documentation and testing of key controls for assigned complex business processes.
- Directs and coordinates the activities of SOX representatives from each line of business to execute on various SOX compliance activities in order to determine the effectiveness of internal controls over financial reporting.
- Manages staff to accomplish results through effective recruitment and selection, training and development, performance management and coaching, and rewards and recognition.
- Develops quarterly reports for the Audit Committee on the effectiveness of internal controls over financial reporting.
- Evaluate and develop control recommendations for system and process changes that impact internal controls over financial reporting.
- Perform walkthroughs of business processes to validate or identify potential gaps in controls.
- Assesses and concludes on the impact of control deficiencies and any changes in internal controls.
- Ensures the team understands methods of testing controls and delivers a consistent message to the business partners.
- Oversees the review process of controls tested by the lines of business for your assigned business processes.
- Oversees all documentation created for procedures and processes for your assigned business processes.
- Oversees entity level controls testing and fraud assessment for your assigned business processes.
- Maintain and update the inventory of fraud scenarios.
- Reviews and interprets policies, reporting requirements, rules and regulations.
- Reviews SOX control test scripts and make recommendations plus performs testing of selected high-risk SOX controls.
- Lead special projects in the department and achieve the desired outcome.
- Works collaboratively with Business Partners to implement controls, design remediation plans, and resolve SOX related issues.

Qualifications

Minimum:

- Bachelor's degree in Accounting or Business or related field or equivalent work experience
- 7 years in accounting, auditing, process improvement and or risk management including public accounting or consulting experience, including five years of experience in designing and implementing internal controls procedures or other process improvements in a complex cross functional organization and preparing disclosures and reports.

Desired:

- Experience in public accounting, at Big 4 firm
- Experience in the Utilities Industry
- Experience in SOX-Sarbanes Oxley implementations, lead
- Experience with SAP
- CIA-Certified Internal Auditor certification
- CPA-Certified Public Accountant certification

Job Title: Credit & Emerging Risk Analyst, Senior

Requisition ID # 73844
Job Category : Compliance / Risk / Quality Assurance
Job Level : Individual Contributor
Business Unit: Finance
Job Location : San Francisco

Department Overview

The Market and Credit Risk Management (M&CRM) department consists of Market and Transaction Risk, Credit and Emerging Risk, Governance, Analysis and Modeling and Infrastructure and Controls functions. PG&E engages in various standard and nonstandard natural gas and electric procurement activities, and it is the responsibility of the M&CRM department to facilitate transaction execution and assist in mitigating market, credit and liquidity risks associated with contractual ligations and associated potential liquidity requirements.

The Credit and Emerging Risk (CRM) group within M&CRM is responsible for performing credit and liquidity analyses, developing credit standard and policies, negotiating credit terms and financial securities as needed, assessing portfolio credit risk and ensuring credit risk function meets corporate and utility policies and standards. CRM supports many business areas including but not limited to transactional activities associated with natural gas, electricity, nuclear fuels, electric and gas operations. CRM also provides credit assessment and analysis in support of supply chain contracting activities and other emerging risks. Since the utility must comply with state and federal regulation, CRM supports various regulatory efforts across the company as it relates to credit risk monitoring, reporting and analyses.

Position Summary

Senior analyst is an individual contributor position within CRM and is expected to contribute to the majority of the above areas. The analyst is expected to monitor and report portfolio's credit risk, provide detail and clear explanation of risks measured, ensure data quality across various risk management systems, perform credit worthiness analyses of assigned portfolio, monitor and assign credit limits in compliance with credit procedure and on a timely manner to meet front office deadline.

Qualifications

Minimum Qualifications:
• Bachelor's degree in Information Systems, Business, Engineering, Financial Engineering, Economics, Statistics, or Mathematics.
• Minimum of three years in accounting, finance, procurement, settlement, or credit risk management and counterparty financial evaluation

Desired Qualifications:

• Excellent written and verbal communication skills.
• Proven Microsoft office expertise.
• Prior credit risk management experience in utility or energy industry preferred.
• Good understanding of energy industry contracts including but not limited to EEIs, NAESBs, ISDAs, and Power Purchas/Sale Agreements.

Responsibilities

• Evaluates counterparty's financial strength based on standard guidelines and procedures using financial analyses of financial statements and other relevant market intelligence.
• Negotiates credit term and limit threshold levels for various agreements.
• Monitors exposure against established credit limits and enforces credit margin maintenance requirements.
• Monitors, gathers, and maintains collateral owed or posted.
• Liaises with treasury, front office, and settlement group to quantify the amount of collateral to be posted or collected and track the levels of interest expenses or income associated with collateral activities.
• Prepares relevant credit risk reports.
• Maintains and manages credit risk and counterparty information within system of records in PG&E's risk management systems.

Insurance Specialist, Principal - Job Profile Matrix

Line of Business: Finance **Job Function:** Insurance **Reports to (Job Title):** Manager, Insurance	**Effective Date of Job Profile: TBD** **Last Updated:** June 4, 2021 **Updated By: Brian Pelham**

Job Family Summary	The Insurance Specialist, Principal provides expertise in all manner of insurance products and structures and works to renew PG&E's various insurance programs including: general liability, property, directors and officers liability, aviation, and others. The position is also responsible for coordinating and pursuing insurance claim recoveries, acting as a point of contact with PG&E's insurance brokers, responding to data requests, and acting as an internal subject matter expert on insurance items to support the lines of business. The ideal candidate will have excellent consulting, verbal and written communication skills, strong analytical and quantitative skills, contracting experience, a background in insurance or risk management, poise in working with many levels of staff, strong organizational and planning skills, and strong interpersonal skills. The position reports to the Manager of Insurance.
Job Title	**Insurance Specialist, Principal**
Position Title	Insurance Specialist, Principal
PGE Job Level	Principal
SAP Job Code	51547630
Job Responsibilities	• Manages PG&E's insurance renewals by evaluating insurance products and services, understanding sources of risk, developing proposals on insurance selections, and compiling data from multiple sources for insurance applications • Coordination of insurance claim recoveries in partnership with lines of business • Supports lines of business in decisions regarding types and levels of insurance required in vendor contracts • Prepares certificates of insurance, and third-party insurance certificate tracking • Provides responses to data requests as it relates to PG&E insurance programs through various sources (lines of business inquiries, regulatory filings, other) • Process improvement, develop guidance documentation and maintain records database • Potential travel required (5% maximum): underwriter tours, site visits
Supervisory Responsibility	
Education Minimum	• Bachelor's degree in business, finance, accounting or related discipline
Desired	
License/ Certification Minimum	
Desired	• Chartered Property Casualty Underwriter (CPCU) or Associate in Risk Management (ARM)
Experience Minimum	• Requires a minimum of 8 years of relevant experience in insurance or risk management

Note: This document describes the general nature and level of work being performed; it is not intended to be an exhaustive list of all responsibilities, duties, and skills required for the job.

Desired	• Experience with insurance placements in domestic and international markets • Experience with large insurance claims • Experience with utility industry mutual insurance companies (AEGIS, EIM)
Knowledge, Skills, Abilities	• Knowledge of insurance policy forms and coverages • Knowledge of relevant federal, state, and local laws and regulations applicable to utilities (FERC, NERC, CAISO, CPUC and others) • Knowledge of contractual risk transfer strategies • Strong communication skills with senior leadership and external parties • Competency in applying knowledge of business and the marketplace to advance the organization goals • Advanced Excel and PowerPoint

Desired	• Knowledge of nuclear insurance products and policies • Expertise in insurance products and services • Strong communication skills, particularly with senior management and external parties • Project management skills • Demonstrated effectiveness in managing without the benefit of positional authority • Demonstrated ability to work across multiple LOBs and build strong working relationships
Supplemental/ Other Minimum	
Desired	

Note: This document describes the general nature and level of work being performed; it is not intended to be an exhaustive list of all responsibilities, duties, and skills required for the job.

PG&E Self-Insurance Fund Analysis Overview

This worksheet details the analysis performed by PG&E to assess the potential benefit of using self-insurance within the Company's wildfire liability insurance program. Per the discussion beginning at (PG&E-9), Page 3-36, Line 10, PG&E indicates that the use of self-insurance may provide potential cash flow benefits, as well as potential customer savings over the long-term if PG&E is able to grow the self-insurance balance and utilize it as an alternative to the high-cost wildfire liability insurance policies being offered in the current market to IOUs. The purpose of this analysis is to gauge the effectiveness on the use of self-insurance to see if these benefit conditions hold true.

PG&E selected the three following wildfire liability insurance program structures for this analysis[1]:

- **Case 1**: Program containing $250 million in self-insurance and $750 million in traditional insurance at an estimated premium price of $0.75 per dollar of wildfire liability coverage.
- **Case 2:** Program containing $1 billion in traditional insurance only at an estimated premium pricing of $0.75 per dollar of wildfire liability coverage
- **Case 3:** Program containing $1 billion in traditional insurance only at an estimated premium pricing of $0.85 per dollar of wildfire liability coverage

PG&E selected seventeen hypothetical loss scenarios (**See "Loss Scenarios" Tab**) to gauge how the program structures identified above would perform during the 2023 GRC period. The scenarios include time periods of no losses, and time periods in which PG&E experiences losses of varying sizes ranging from $300 million in the aggregate annually to $1.2 billion in the aggregate. The loss scenarios also include time periods in which PG&E may experience losses in consecutive years, including losses in each year of the 2023 GRC period. The analysis assumes that there is an equal chance or probability of any one of the loss scenarios taking place.

The analysis takes the program structure and loss scenario inputs above and runs simulations to evaluate the cost-benefit of using each of these programs during the GRC period. The cost-benefit analysis contemplates the following additional adjustments: (1) Potential investment income earned on funds not used in the payment of claim costs (2) Average timing of when loss payments are generally paid to claimants by PG&E; (3) Timing of cash flows between insurance premium payments paid by PG&E and receipt of insurance proceeds to reimburse Company claim costs.

Sheet 1 to Sheet 17 of the worksheet show the results of the simulations for each of the loss scenarios, and for each of the program structures. The worksheet also contains a summary tab showing the average result from all 17 simulations (**See "Average of Scenarios" Tab**).

Collectively, these simulations demonstrate that in nearly all cases, with the exception of one (**See Sheet 17 Tab**), PG&E is expected to spend less on wildfire liability financial protection by implementing self-insurance into its current program than the Company would if it continued to only purchase insurance in the current retail market. The simulations also show the cash flow benefits to PG&E by not having to remit premium payments to insurance carriers, which are kept by insurers regardless if the coverage is used or not.

[1] PG&E targets the procurement of $1 billion in wildfire liability protection due to the AB1054 Wildfire Fund expectation that IOUs be responsible for the first $1 billion in claim costs.

Loss Scenarios

Annual Losses scenarios (in $MM)

Scenarios\Year	Year 1	Year 2	Year 3	Year 4
1	0	0	0	0
2	300	0	0	0
3	300	300	0	0
4	300	300	300	0
5	300	300	300	300
6	600	0	0	0
7	600	600	0	0
8	600	600	600	0
9	600	600	600	600
10	900	0	0	0
11	900	900	0	0
12	900	900	900	0
13	900	900	900	900
14	1200	0	0	0
15	1200	1200	0	0
16	1200	1200	1200	0
17	1200	1200	1200	1200

Note: Sheet1 has scenario 1, Sheet2 has scenario2 and so on until Sheet17.

Sheet1

Assumptions

1. Case 1: PG&E collects $250M annually , beginning in Year 1, to grow a self-insurance fund in lieu of purchasing high-cost wildfire liability insurance in the markets
PG&E continues to purchase some insurance in the markets to help reach $1B in covered losses as expected by the AB 1054 WF Fund
Case 2: PG&E purchase $1billion insurance under baseline premium to coverage ratio
Case 3: PG&E purchase $1 billion insurance, with elevated premium

2. Case 1 Premium to Insurance Coverage Ratio assumed:	75%	Case 1 Cap for total of Self Insurance and Insurance purchased	$1,000	Case 1 Cap for Insurance Coverage Available in market	750
3. Case 2 Premium to Insurance Coverage Ratio (baseline):	75%			Case 2 Cap for Insurance Coverage	1000
4. Case 3 Premium to Insurance Coverage Ratio(elevated):	85%			Case 3 Cap for Insurance Coverage Available in market	1000

Case 1) Fund Self Insurance account at $250 MM Per Year

	Year 1	Year 2	Year 3	Year 4	Year 5 Liquidity Shift	Year 6 Liquidity Shift	Avg	4yr Total
A) Self Insurance Revenue Collection ($MM)	$250	$250	$250	$250			$250	$1,000
B) Self Insurance fund available for current year	$250	$500	$750	$1,000			$625	$2,500
C) Insurance Coverage	$750	$500	$250	$0			$375	$1,500
D) Acquired Insurance Premium	$563	$375	$188	$0			$281	$1,125
E) Total Coverage (Self Insurance + Purchased Insurance)= B+C	$1,000	$1,000	$1,000	$1,000			$1,000	$4,000
F) Total Cost of self Insurance and Insurance	$813	$625	$438	$250			$531	$2,125
G) Realized Losses for the year	$0	$0	$0	$0			$0	$0
H) Realized Loss Covered by Insurance	$0	$0	$0	$0			$0	$0
I)Realized Loss to be covered by self insurance or Wildfire fund	$0	$0	$0	$0			$0	$0
J) Funds from self insurance to cover losses beyond insurance	$0	$0	$0	$0			$0	$0
K) Self Insurance Fund at the end of the year	$250	$500	$750	$1,000			$625	
L) Liquidity impact due to timing of collection from insurance and payments of claims (2 year lag)	$0	$0	$0	$0	$0	$0	$0	$0
M) Total Realized Loss Covered by Self fund or Insurance =H+J	$0	$0	$0	$0			$0	$0
N) Loss not covered by insurance or self insurance before Wild Fire Fund	$0	$0	$0	$0			$0	$0
O) Realized Loss covered by Wild Fire Fund	$0	$0	$0	$0			$0	$0
P) Realized Loss beyond Wild Fire Fund	$0	$0	$0	$0			$0	$0
Q) Total Expense for loss coverage: F+N	$813	$625	$438	$250			$531	$2,125

Case 2) Insurance Only, normal insurance premium

	Year 1	Year 2	Year 3	Year 4	Year 5 Liquidity Shift	Year 6 Liquidity Shift	Avg	4yr Total
A) Self Insurance Revenue Collection ($MM)	$0	$0	$0	$0			$0	$0
B) Self Insurance fund available for current year	$0	$0	$0	$0			$0	$0
C) Insurance Coverage	$1,000	$1,000	$1,000	$1,000			$1,000	$4,000
D) Acquired Insurance Premium	$750	$750	$750	$750			$750	$3,000
E) Total Coverage (Self Insurance + Purchased Insurance)= B+C	$1,000	$1,000	$1,000	$1,000			$1,000	$4,000
F) Total Cost of self Insurance and Insurance	$750	$750	$750	$750			$750	$3,000
G) Realized Losses for the year	$0	$0	$0	$0			$0	$0
H) Realized Loss Covered by Insurance	$0	$0	$0	$0			$0	$0
I)Realized Loss to be covered by self insurance or Wildfire fund	$0	$0	$0	$0			$0	$0
J) Funds from self insurance to cover losses beyond insurance	$0	$0	$0	$0			$0	$0
K) Self Insurance Fund at the end of the year	$0	$0	$0	$0			$0	
L) Liquidity impact due to timing of collection from insurance and payments of claims (2 year lag)	$0	$0	$0	$0	$0	$0	$0	$0
M) Total Realized Loss Covered by Self fund or Insurance =H+J	$0	$0	$0	$0			$0	$0
N) Loss not covered by insurance or self insurance before Wild Fire Fund	$0	$0	$0	$0			$0	$0
O) Realized Loss covered by Wild Fire Fund	$0	$0	$0	$0			$0	$0
P) Realized Loss beyond Wild Fire Fund	$0	$0	$0	$0			$0	$0
Q) Total Expense for loss coverage: F+N	$750	$750	$750	$750			$750	$3,000

Case 3 **Insurance only, elevated premium**

	Year 1	Year 2	Year 3	Year 4	Year 5 Liquidity Shift	Year 6 Liquidity Shift	Avg	4yr Total
A) Self Insurance Revenue Collection ($MM)	$0	$0	$0	$0			$0	$0
B) Self Insurance fund available for current year	$0	$0	$0	$0			$0	$0
C) Insurance Coverage	$1,000	$1,000	$1,000	$1,000			$1,000	$4,000
D) Acquired Insurance Premium	$850	$850	$850	$850			$850	$3,400
E) Total Coverage (Self Insurance + Purchased Insurance)= B+C	$1,000	$1,000	$1,000	$1,000			$1,000	$4,000
F) Total Cost of self Insurance and Insurance	$850	$850	$850	$850			$850	$3,400
G) Realized Losses for the year	$0	$0	$0	$0			$0	$0
H) Realized Loss Covered by Insurance	$0	$0	$0	$0			$0	$0
I)Realized Loss to be covered by self insurance or Wildfire fund	$0	$0	$0	$0			$0	$0
J) Funds from self insurance to cover losses beyond insurance	$0	$0	$0	$0			$0	$0
K) Self Insurance Fund at the end of the year	$0	$0	$0	$0			$0	
L) Liquidity impact due to timing of collection from insurance and payments of claims (2 year lag)	$0	$0	$0	$0	$0	$0	$0	$0
M) Total Realized Loss Covered by Self fund or Insurance =H+J	$0	$0	$0	$0			$0	$0
N) Loss not covered by insurance or self insurance before Wild Fire Fund	$0	$0	$0	$0			$0	$0
O) Realized Loss covered by Wild Fire Fund	$0	$0	$0	$0			$0	$0
P) Realized Loss beyond Wild Fire Fund	$0	$0	$0	$0			$0	$0
Q) Total Expense for loss coverage: F+N	$850	$850	$850	$850			$850	$3,400

Sheet2

Assumptions

1. Case 1: PG&E collects $250M annually , beginning in Year 1, to grow a self-insurance fund in lieu of purchasing high-cost wildfire liability insurance in the markets
PG&E continues to purchase some insurance in the markets to help reach $1B in covered losses as expected by the AB 1054 WF Fund ·
Case 2: PG&E purchase $1billion insurance under baseline premium to coverage ratio
Case 3: PG&E purchase $1 billion insurance, with elevated premium

2. Case 1 Premium to Insurance Coverage Ratio assumed:	75%	Case 1 Cap for total of Self Insurance and Insurance purchased	$1,000	Case 1 Cap for Insurance Coverage Available in market	750
3. Case 2 Premium to Insurance Coverage Ratio (baseline):	75%			Case 2 Cap for Insurance Coverage	1000
4. Case 3 Premium to Insurance Coverage Ratio(elevated):	85%			Case 3 Cap for Insurance Coverage Available in market	1000

Case 1) Fund Self Insurance account at $250 MM Per Year

	Year 1	Year 2	Year 3	Year 4	Year 5 Liquidty Shift	Year 6 Liquidity Shift	Avg	4yr Total
A) Self Insurance Revenue Collection ($MM)	$250	$250	$250	$250			$250	$1,000
B) Self Insurance fund available for current year	$250	$500	$750	$1,000			$625	$2,500
C) Insurance Coverage	$750	$500	$250	$0			$375	$1,500
D) Accquired Insurance Premium	$563	$375	$188	$0			$281	$1,125
E) Total Coverage (Self Insurance + Purchased Insurance)= B+C	$1,000	$1,000	$1,000	$1,000			$1,000	$4,000
F) Total Cost of self Insurance and Insurance	$813	$625	$438	$250			$531	$2,125
G) Realized Losses for the year	$300	$0	$0	$0			$75	$300
H) Realized Loss Covered by Insurance	$300	$0	$0	$0			$75	$300
I)Realized Loss to be covered by self insurance or Wildfire fund	$0	$0	$0	$0			$0	$0
J) Funds from self insurance to cover lossess beyond insurance	$0	$0	$0	$0			$0	$0
K) Self Insurance Fund at the end of the year	$250	$500	$750	$1,000			$625	
L) Liquidity impact due to timing of collection from insurance and payments of claims (2 year lag)	$0	$0	$300	$0	$0	$0	$75	$300
M) Total Realized Loss Covered by Self fund or Insurance =H+J	$300	$0	$0	$0			$75	$300
N) Loss not covered by insurance or self insurance before Wild Fire Fund	$0	$0	$0	$0			$0	$0
O) Realized Loss covered by Wild Fire Fund	$0	$0	$0	$0			$0	$0
P) Realized Loss beyond Wild Fire Fund	$0	$0	$0	$0			$0	$0
Q) Total Expense for loss coverage: F+N	$813	$625	$438	$250			$531	$2,125

Case 2) Insurance Only, normal insurance premium

	Year 1	Year 2	Year 3	Year 4	Year 5 Liquidty Shift	Year 6 Liquidity Shift	Avg	4yr Total
A) Self Insurance Revenue Collection ($MM)	$0	$0	$0	$0			$0	$0
B) Self Insurance fund available for current year	$0	$0	$0	$0			$0	$0
C) Insurance Coverage	$1,000	$1,000	$1,000	$1,000			$1,000	$4,000
D) Accquired Insurance Premium	$750	$750	$750	$750			$750	$3,000
E) Total Coverage (Self Insurance + Purchased Insurance)= B+C	$1,000	$1,000	$1,000	$1,000			$1,000	$4,000
F) Total Cost of self Insurance and Insurance	$750	$750	$750	$750			$750	$3,000
G) Realized Losses for the year	$300	$0	$0	$0			$75	$300
H) Realized Loss Covered by Insurance	$300	$0	$0	$0			$75	$300
I)Realized Loss to be covered by self insurance or Wildfire fund	$0	$0	$0	$0			$0	$0
J) Funds from self insurance to cover lossess beyond insurance	$0	$0	$0	$0			$0	$0
K) Self Insurance Fund at the end of the year	$0	$0	$0	$0			$0	
L) Liquidity impact due to timing of collection from insurance and payments of claims (2 year lag)	$0	$0	$300	$0	$0	$0	$75	$300
M) Total Realized Loss Covered by Self fund or Insurance =H+J	$300	$0	$0	$0			$75	$300
N) Loss not covered by insurance or self insurance before Wild Fire Fund	$0	$0	$0	$0			$0	$0
O) Realized Loss covered by Wild Fire Fund	$0	$0	$0	$0			$0	$0
P) Realized Loss beyond Wild Fire Fund	$0	$0	$0	$0			$0	$0
Q) Total Expense for loss coverage: F+N	$750	$750	$750	$750			$750	$3,000

Case 3 **Insurance only, elevated premium**

	Year 1	Year 2	Year 3	Year 4	Year 5 Liquidty Shift	Year 6 Liquidity Shift	Avg	4yr Total
A) Self Insurance Revenue Collection ($MM)	$0	$0	$0	$0			$0	$0
B) Self Insurance fund available for current year	$0	$0	$0	$0			$0	$0
C) Insurance Coverage	$1,000	$1,000	$1,000	$1,000			$1,000	$4,000
D) Accquired Insurance Premium	$850	$850	$850	$850			$850	$3,400
E) Total Coverage (Self Insurance + Purchased Insurance)= B+C	$1,000	$1,000	$1,000	$1,000			$1,000	$4,000
F) Total Cost of self Insurance and Insurance	$850	$850	$850	$850			$850	$3,400
G) Realized Losses for the year	$300	$0	$0	$0			$75	$300
H) Realized Loss Covered by Insurance	$300	$0	$0	$0			$75	$300
I)Realized Loss to be covered by self insurance or Wildfire fund	$0	$0	$0	$0			$0	$0
J) Funds from self insurance to cover lossess beyond insurance	$0	$0	$0	$0			$0	$0
K) Self Insurance Fund at the end of the year	$0	$0	$0	$0			$0	
L) Liquidity impact due to timing of collection from insurance and payments of claims (2 year lag)	$0	$0	$300	$0	$0	$0	$75	$300
M) Total Realized Loss Covered by Self fund or Insurance =H+J	$300	$0	$0	$0			$75	$300
N) Loss not covered by insurance or self insurance before Wild Fire Fund	$0	$0	$0	$0			$0	$0
O) Realized Loss covered by Wild Fire Fund	$0	$0	$0	$0			$0	$0
P) Realized Loss beyond Wild Fire Fund	$0	$0	$0	$0			$0	$0
Q) Total Expense for loss coverage: F+N	$850	$850	$850	$850			$850	$3,400

Sheet3

Assumptions

1. Case 1: PG&E collects $250M annually , beginning in Year 1, to grow a self-insurance fund in lieu of purchasing high-cost wildfire liability insurance in the markets
PG&E continues to purchase some insurance in the markets to help reach $1B in covered losses as expected by the AB 1054 WF Fund ·
Case 2: PG&E purchase $1billion insurance under baseline premium to coverage ratio
Case 3: PG&E purchase $1 billion insurance, with elevated premium

2. Case 1 Premium to Insurance Coverage Ratio assumed:	75%	Case 1 Cap for total of Self Insurance and Insurance purchased	$1,000	Case 1 Cap for Insurance Coverage Available in market	750
3. Case 2 Premium to Insurance Coverage Ratio (baseline):	75%			Case 2 Cap for Insurance Coverage	1000
4. Case 3 Premium to Insurance Coverage Ratio(elevated):	85%			Case 3 Cap for Insurance Coverage Available in market	1000

Case 1) Fund Self Insurance account at $250 MM Per Year

	Year 1	Year 2	Year 3	Year 4	Year 5 Liquidity Shift	Year 6 Liquidity Shift	Avg	4yr Total
A) Self Insurance Revenue Collection ($MM)	$250	$250	$250	$250			$250	$1,000
B) Self Insurance fund available for current year	$250	$500	$750	$1,000			$625	$2,500
C) Insurance Coverage	$750	$500	$250	$0			$375	$1,500
D) Acquired Insurance Premium	$563	$375	$188	$0			$281	$1,125
E) Total Coverage (Self Insurance + Purchased Insurance)= B+C	$1,000	$1,000	$1,000	$1,000			$1,000	$4,000
F) Total Cost of self Insurance and Insurance	$813	$625	$438	$250			$531	$2,125
G) Realized Losses for the year	$300	$300	$0	$0			$150	$600
H) Realized Loss Covered by Insurance	$300	$300	$0	$0			$150	$600
I)Realized Loss to be covered by self insurance or Wildfire fund	$0	$0	$0	$0			$0	$0
J) Funds from self insurance to cover losses beyond insurance	$0	$0	$0	$0			$0	$0
K) Self Insurance Fund at the end of the year	$250	$500	$750	$1,000			$625	
L) Liquidity impact due to timing of collection from insurance and payments of claims (2 year lag)	$0	$0	$300	$300	$0	$0	$150	$600
M) Total Realized Loss Covered by Self fund or Insurance =H+J	$300	$300	$0	$0			$150	$600
N) Loss not covered by insurance or self insurance before Wild Fire Fund	$0	$0	$0	$0			$0	$0
O) Realized Loss covered by Wild Fire Fund	$0	$0	$0	$0			$0	$0
P) Realized Loss beyond Wild Fire Fund	$0	$0	$0	$0			$0	$0
Q) Total Expense for loss coverage: F+N	$813	$625	$438	$250			$531	$2,125

Case 2) Insurance Only, normal insurance premium

	Year 1	Year 2	Year 3	Year 4	Year 5 Liquidity Shift	Year 6 Liquidity Shift	Avg	4yr Total
A) Self Insurance Revenue Collection ($MM)	$0	$0	$0	$0			$0	$0
B) Self Insurance fund available for current year	$0	$0	$0	$0			$0	$0
C) Insurance Coverage	$1,000	$1,000	$1,000	$1,000			$1,000	$4,000
D) Acquired Insurance Premium	$750	$750	$750	$750			$750	$3,000
E) Total Coverage (Self Insurance + Purchased Insurance)= B+C	$1,000	$1,000	$1,000	$1,000			$1,000	$4,000
F) Total Cost of self Insurance and Insurance	$750	$750	$750	$750			$750	$3,000
G) Realized Losses for the year	$300	$300	$0	$0			$150	$600
H) Realized Loss Covered by Insurance	$300	$300	$0	$0			$150	$600
I)Realized Loss to be covered by self insurance or Wildfire fund	$0	$0	$0	$0			$0	$0
J) Funds from self insurance to cover losses beyond insurance	$0	$0	$0	$0			$0	$0
K) Self Insurance Fund at the end of the year	$0	$0	$0	$0			$0	
L) Liquidity impact due to timing of collection from insurance and payments of claims (2 year lag)	$0	$0	$300	$300	$0	$0	$150	$600
M) Total Realized Loss Covered by Self fund or Insurance =H+J	$300	$300	$0	$0			$150	$600
N) Loss not covered by insurance or self insurance before Wild Fire Fund	$0	$0	$0	$0			$0	$0
O) Realized Loss covered by Wild Fire Fund	$0	$0	$0	$0			$0	$0
P) Realized Loss beyond Wild Fire Fund	$0	$0	$0	$0			$0	$0
Q) Total Expense for loss coverage: F+N	$750	$750	$750	$750			$750	$3,000

Case 3 **Insurance only, elevated premium**

	Year 1	Year 2	Year 3	Year 4	Year 5 Liquidity Shift	Year 6 Liquidity Shift	Avg	4yr Total
A) Self Insurance Revenue Collection ($MM)	$0	$0	$0	$0			$0	$0
B) Self Insurance fund available for current year	$0	$0	$0	$0			$0	$0
C) Insurance Coverage	$1,000	$1,000	$1,000	$1,000			$1,000	$4,000
D) Acquired Insurance Premium	$850	$850	$850	$850			$850	$3,400
E) Total Coverage (Self Insurance + Purchased Insurance)= B+C	$1,000	$1,000	$1,000	$1,000			$1,000	$4,000
F) Total Cost of self Insurance and Insurance	$850	$850	$850	$850			$850	$3,400
G) Realized Losses for the year	$300	$300	$0	$0			$150	$600
H) Realized Loss Covered by Insurance	$300	$300	$0	$0			$150	$600
I)Realized Loss to be covered by self insurance or Wildfire fund	$0	$0	$0	$0			$0	$0
J) Funds from self insurance to cover losses beyond insurance	$0	$0	$0	$0			$0	$0
K) Self Insurance Fund at the end of the year	$0	$0	$0	$0			$0	
L) Liquidity impact due to timing of collection from insurance and payments of claims (2 year lag)	$0	$0	$300	$300	$0	$0	$150	$600
M) Total Realized Loss Covered by Self fund or Insurance =H+J	$300	$300	$0	$0			$150	$600
N) Loss not covered by insurance or self insurance before Wild Fire Fund	$0	$0	$0	$0			$0	$0
O) Realized Loss covered by Wild Fire Fund	$0	$0	$0	$0			$0	$0
P) Realized Loss beyond Wild Fire Fund	$0	$0	$0	$0			$0	$0
Q) Total Expense for loss coverage: F+N	$850	$850	$850	$850			$850	$3,400

Sheet4

Assumptions

1. Case 1: PG&E collects $250M annually , beginning in Year 1, to grow a self-insurance fund in lieu of purchasing high-cost wildfire liability insurance in the markets
PG&E continues to purchase some insurance in the markets to help reach $1B in covered losses as expected by the AB 1054 WF Fund ·
Case 2: PG&E purchase $1billion insurance under baseline premium to coverage ratio
Case 3: PG&E purchase $1 billion insurance, with elevated premium

2. Case 1 Premium to Insurance Coverage Ratio assumed:	75%	Case 1 Cap for total of Self Insurance and Insurance purchased	$1,000	Case 1 Cap for Insurance Coverage Available in market	750
3. Case 2 Premium to Insurance Coverage Ratio (baseline):	75%			Case 2 Cap for Insurance Coverage	1000
4. Case 3 Premium to Insurance Coverage Ratio(elevated):	85%			Case 3 Cap for Insurance Coverage Available in market	1000

Case 1) Fund Self Insurance account at $250 MM Per Year

	Year 1	Year 2	Year 3	Year 4	Year 5 Liquidity Shift	Year 6 Liquidity Shift	Avg	4yr Total
A) Self Insurance Revenue Collection ($MM)	$250	$250	$250	$250			$250	$1,000
B) Self Insurance fund available for current year	$250	$500	$750	$950			$613	$2,450
C) Insurance Coverage	$750	$500	$250	$50			$388	$1,550
D) Acquired Insurance Premium	$563	$375	$188	$38			$291	$1,163
E) Total Coverage (Self Insurance + Purchased Insurance)= B+C	$1,000	$1,000	$1,000	$1,000			$1,000	$4,000
F) Total Cost of self Insurance and Insurance	$813	$625	$438	$288			$541	$2,163
G) Realized Losses for the year	$300	$300	$300	$0			$225	$900
H) Realized Loss Covered by Insurance	$300	$300	$250	$0			$213	$850
I)Realized Loss to be covered by self insurance or Wildfire fund	$0	$0	$50	$0			$13	$50
J) Funds from self insurance to cover losses beyond insurance	$0	$0	$50	$0			$13	$50
K) Self Insurance Fund at the end of the year	$250	$500	$700	$950			$600	
L) Liquidity impact due to timing of collection from insurance and payments of claims (2 year lag)	$0	$0	$300	$300	$250	$0	$213	$850
M) Total Realized Loss Covered by Self fund or Insurance =H+J	$300	$300	$300	$0			$225	$900
N) Loss not covered by insurance or self insurance before Wild Fire Fund	$0	$0	$0	$0			$0	$0
O) Realized Loss covered by Wild Fire Fund	$0	$0	$0	$0			$0	$0
P) Realized Loss beyond Wild Fire Fund	$0	$0	$0	$0			$0	$0
Q) Total Expense for loss coverage: F+N	$813	$625	$438	$288			$541	$2,163

Case 2) Insurance Only, normal insurance premium

	Year 1	Year 2	Year 3	Year 4	Year 5 Liquidity Shift	Year 6 Liquidity Shift	Avg	4yr Total
A) Self Insurance Revenue Collection ($MM)	$0	$0	$0	$0			$0	$0
B) Self Insurance fund available for current year	$0	$0	$0	$0			$0	$0
C) Insurance Coverage	$1,000	$1,000	$1,000	$1,000			$1,000	$4,000
D) Acquired Insurance Premium	$750	$750	$750	$750			$750	$3,000
E) Total Coverage (Self Insurance + Purchased Insurance)= B+C	$1,000	$1,000	$1,000	$1,000			$1,000	$4,000
F) Total Cost of self Insurance and Insurance	$750	$750	$750	$750			$750	$3,000
G) Realized Losses for the year	$300	$300	$300	$0			$225	$900
H) Realized Loss Covered by Insurance	$300	$300	$300	$0			$225	$900
I)Realized Loss to be covered by self insurance or Wildfire fund	$0	$0	$0	$0			$0	$0
J) Funds from self insurance to cover losses beyond insurance	$0	$0	$0	$0			$0	$0
K) Self Insurance Fund at the end of the year	$0	$0	$0	$0			$0	
L) Liquidity impact due to timing of collection from insurance and payments of claims (2 year lag)	$0	$0	$300	$300	$300	$0	$225	$900
M) Total Realized Loss Covered by Self fund or Insurance =H+J	$300	$300	$300	$0			$225	$900
N) Loss not covered by insurance or self insurance before Wild Fire Fund	$0	$0	$0	$0			$0	$0
O) Realized Loss covered by Wild Fire Fund	$0	$0	$0	$0			$0	$0
P) Realized Loss beyond Wild Fire Fund	$0	$0	$0	$0			$0	$0
Q) Total Expense for loss coverage: F+N	$750	$750	$750	$750			$750	$3,000

Case 3 **Insurance only, elevated premium**

	Year 1	Year 2	Year 3	Year 4	Year 5 Liquidity Shift	Year 6 Liquidity Shift	Avg	4yr Total
A) Self Insurance Revenue Collection ($MM)	$0	$0	$0	$0			$0	$0
B) Self Insurance fund available for current year	$0	$0	$0	$0			$0	$0
C) Insurance Coverage	$1,000	$1,000	$1,000	$1,000			$1,000	$4,000
D) Acquired Insurance Premium	$850	$850	$850	$850			$850	$3,400
E) Total Coverage (Self Insurance + Purchased Insurance)= B+C	$1,000	$1,000	$1,000	$1,000			$1,000	$4,000
F) Total Cost of self Insurance and Insurance	$850	$850	$850	$850			$850	$3,400
G) Realized Losses for the year	$300	$300	$300	$0			$225	$900
H) Realized Loss Covered by Insurance	$300	$300	$300	$0			$225	$900
I)Realized Loss to be covered by self insurance or Wildfire fund	$0	$0	$0	$0			$0	$0
J) Funds from self insurance to cover losses beyond insurance	$0	$0	$0	$0			$0	$0
K) Self Insurance Fund at the end of the year	$0	$0	$0	$0			$0	
L) Liquidity impact due to timing of collection from insurance and payments of claims (2 year lag)	$0	$0	$300	$300	$300	$0	$225	$900
M) Total Realized Loss Covered by Self fund or Insurance =H+J	$300	$300	$300	$0			$225	$900
N) Loss not covered by insurance or self insurance before Wild Fire Fund	$0	$0	$0	$0			$0	$0
O) Realized Loss covered by Wild Fire Fund	$0	$0	$0	$0			$0	$0
P) Realized Loss beyond Wild Fire Fund	$0	$0	$0	$0			$0	$0
Q) Total Expense for loss coverage: F+N	$850	$850	$850	$850			$850	$3,400

Sheet5

Assumptions

1. Case 1: PG&E collects $250M annually , beginning in Year 1, to grow a self-insurance fund in lieu of purchasing high-cost wildfire liability insurance in the markets
PG&E continues to purchase some insurance in the markets to help reach $1B in covered losses as expected by the AB 1054 WF Fund ·
Case 2: PG&E purchase $1billion insurance under baseline premium to coverage ratio
Case 3: PG&E purchase $1 billion insurance, with elevated premium

2. Case 1 Premium to Insurance Coverage Ratio assumed:	75%	Case 1 Cap for total of Self Insurance and Insurance purchased	$1,000	Case 1 Cap for Insurance Coverage Available in market	750
3. Case 2 Premium to Insurance Coverage Ratio (baseline):	75%			Case 2 Cap for Insurance Coverage	1000
4. Case 3 Premium to Insurance Coverage Ratio(elevated):	85%			Case 3 Cap for Insurance Coverage Available in market	1000

Case 1) Fund Self Insurance account at $250 MM Per Year

	Year 1	Year 2	Year 3	Year 4	Year 5 Liquidity Shift	Year 6 Liquidity Shift	Avg	4yr Total
A) Self Insurance Revenue Collection ($MM)	$250	$250	$250	$250			$250	$1,000
B) Self Insurance fund available for current year	$250	$500	$750	$950			$613	$2,450
C) Insurance Coverage	$750	$500	$250	$50			$388	$1,550
D) Acquired Insurance Premium	$563	$375	$188	$38			$291	$1,163
E) Total Coverage (Self Insurance + Purchased Insurance)= B+C	$1,000	$1,000	$1,000	$1,000			$1,000	$4,000
F) Total Cost of self Insurance and Insurance	$813	$625	$438	$288			$541	$2,163
G) Realized Losses for the year	$300	$300	$300	$300			$300	$1,200
H) Realized Loss Covered by Insurance	$300	$300	$250	$50			$225	$900
I)Realized Loss to be covered by self insurance or Wildfire fund	$0	$0	$50	$250			$75	$300
J) Funds from self insurance to cover losses beyond insurance	$0	$0	$50	$250			$75	$300
K) Self Insurance Fund at the end of the year	$250	$500	$700	$700			$538	
L) Liquidity impact due to timing of collection from insurance and payments of claims (2 year lag)	$0	$0	$300	$300	$250	$50	$225	$900
M) Total Realized Loss Covered by Self fund or Insurance =H+J	$300	$300	$300	$300			$300	$1,200
N) Loss not covered by insurance or self insurance before Wild Fire Fund	$0	$0	$0	$0			$0	$0
O) Realized Loss covered by Wild Fire Fund	$0	$0	$0	$0			$0	$0
P) Realized Loss beyond Wild Fire Fund	$0	$0	$0	$0			$0	$0
Q) Total Expense for loss coverage: F+N	$813	$625	$438	$288			$541	$2,163

Case 2) Insurance Only, normal insurance premium

	Year 1	Year 2	Year 3	Year 4	Year 5 Liquidity Shift	Year 6 Liquidity Shift	Avg	4yr Total
A) Self Insurance Revenue Collection ($MM)	$0	$0	$0	$0			$0	$0
B) Self Insurance fund available for current year	$0	$0	$0	$0			$0	$0
C) Insurance Coverage	$1,000	$1,000	$1,000	$1,000			$1,000	$4,000
D) Acquired Insurance Premium	$750	$750	$750	$750			$750	$3,000
E) Total Coverage (Self Insurance + Purchased Insurance)= B+C	$1,000	$1,000	$1,000	$1,000			$1,000	$4,000
F) Total Cost of self Insurance and Insurance	$750	$750	$750	$750			$750	$3,000
G) Realized Losses for the year	$300	$300	$300	$300			$300	$1,200
H) Realized Loss Covered by Insurance	$300	$300	$300	$300			$300	$1,200
I)Realized Loss to be covered by self insurance or Wildfire fund	$0	$0	$0	$0			$0	$0
J) Funds from self insurance to cover losses beyond insurance	$0	$0	$0	$0			$0	$0
K) Self Insurance Fund at the end of the year	$0	$0	$0	$0			$0	
L) Liquidity impact due to timing of collection from insurance and payments of claims (2 year lag)	$0	$0	$300	$300	$300	$300	$300	$1,200
M) Total Realized Loss Covered by Self fund or Insurance =H+J	$300	$300	$300	$300			$300	$1,200
N) Loss not covered by insurance or self insurance before Wild Fire Fund	$0	$0	$0	$0			$0	$0
O) Realized Loss covered by Wild Fire Fund	$0	$0	$0	$0			$0	$0
P) Realized Loss beyond Wild Fire Fund	$0	$0	$0	$0			$0	$0
Q) Total Expense for loss coverage: F+N	$750	$750	$750	$750			$750	$3,000

Case 3 **Insurance only, elevated premium**

	Year 1	Year 2	Year 3	Year 4	Year 5 Liquidity Shift	Year 6 Liquidity Shift	Avg	4yr Total
A) Self Insurance Revenue Collection ($MM)	$0	$0	$0	$0			$0	$0
B) Self Insurance fund available for current year	$0	$0	$0	$0			$0	$0
C) Insurance Coverage	$1,000	$1,000	$1,000	$1,000			$1,000	$4,000
D) Acquired Insurance Premium	$850	$850	$850	$850			$850	$3,400
E) Total Coverage (Self Insurance + Purchased Insurance)= B+C	$1,000	$1,000	$1,000	$1,000			$1,000	$4,000
F) Total Cost of self Insurance and Insurance	$850	$850	$850	$850			$850	$3,400
G) Realized Losses for the year	$300	$300	$300	$300			$300	$1,200
H) Realized Loss Covered by Insurance	$300	$300	$300	$300			$300	$1,200
I)Realized Loss to be covered by self insurance or Wildfire fund	$0	$0	$0	$0			$0	$0
J) Funds from self insurance to cover losses beyond insurance	$0	$0	$0	$0			$0	$0
K) Self Insurance Fund at the end of the year	$0	$0	$0	$0			$0	
L) Liquidity impact due to timing of collection from insurance and payments of claims (2 year lag)	$0	$0	$300	$300	$300	$300	$300	$1,200
M) Total Realized Loss Covered by Self fund or Insurance =H+J	$300	$300	$300	$300			$300	$1,200
N) Loss not covered by insurance or self insurance before Wild Fire Fund	$0	$0	$0	$0			$0	$0
O) Realized Loss covered by Wild Fire Fund	$0	$0	$0	$0			$0	$0
P) Realized Loss beyond Wild Fire Fund	$0	$0	$0	$0			$0	$0
Q) Total Expense for loss coverage: F+N	$850	$850	$850	$850			$850	$3,400

Sheet6

Assumptions

1. Case 1: PG&E collects $250M annually , beginning in Year 1, to grow a self-insurance fund in lieu of purchasing high-cost wildfire liability insurance in the markets
PG&E continues to purchase some insurance in the markets to help reach $1B in covered losses as expected by the AB 1054 WF Fund
Case 2: PG&E purchase $1billion insurance under baseline premium to coverage ratio
Case 3: PG&E purchase $1 billion insurance, with elevated premium

2. Case 1 Premium to Insurance Coverage Ratio assumed:	75%	Case 1 Cap for total of Self Insurance and Insurance purchased	$1,000	Case 1 Cap for Insurance Coverage Available in market	750
3. Case 2 Premium to Insurance Coverage Ratio (baseline):	75%			Case 2 Cap for Insurance Coverage	1000
4. Case 3 Premium to Insurance Coverage Ratio(elevated):	85%			Case 3 Cap for Insurance Coverage Available in market	1000

Case 1) Fund Self Insurance account at $250 MM Per Year

	Year 1	Year 2	Year 3	Year 4	Year 5 Liquidity Shift	Year 6 Liquidity Shift	Avg	4yr Total
A) Self Insurance Revenue Collection ($MM)	$250	$250	$250	$250			$250	$1,000
B) Self Insurance fund available for current year	$250	$500	$750	$1,000			$625	$2,500
C) Insurance Coverage	$750	$500	$250	$0			$375	$1,500
D) Acquired Insurance Premium	$563	$375	$188	$0			$281	$1,125
E) Total Coverage (Self Insurance + Purchased Insurance)= B+C	$1,000	$1,000	$1,000	$1,000			$1,000	$4,000
F) Total Cost of self Insurance and Insurance	$813	$625	$438	$250			$531	$2,125
G) Realized Losses for the year	$600	$0	$0	$0			$150	$600
H) Realized Loss Covered by Insurance	$600	$0	$0	$0			$150	$600
I)Realized Loss to be covered by self insurance or Wildfire fund	$0	$0	$0	$0			$0	$0
J) Funds from self insurance to cover losses beyond insurance	$0	$0	$0	$0			$0	$0
K) Self Insurance Fund at the end of the year	$250	$500	$750	$1,000			$625	
L) Liquidity impact due to timing of collection from insurance and payments of claims (2 year lag)	$0	$0	$600	$0	$0	$0	$150	$600
M) Total Realized Loss Covered by Self fund or Insurance =H+J	$600	$0	$0	$0			$150	$600
N) Loss not covered by insurance or self insurance before Wild Fire Fund	$0	$0	$0	$0			$0	$0
O) Realized Loss covered by Wild Fire Fund	$0	$0	$0	$0			$0	$0
P) Realized Loss beyond Wild Fire Fund	$0	$0	$0	$0			$0	$0
Q) Total Expense for loss coverage: F+N	$813	$625	$438	$250			$531	$2,125

Case 2) Insurance Only, normal insurance premium

	Year 1	Year 2	Year 3	Year 4	Year 5 Liquidity Shift	Year 6 Liquidity Shift	Avg	4yr Total
A) Self Insurance Revenue Collection ($MM)	$0	$0	$0	$0			$0	$0
B) Self Insurance fund available for current year	$0	$0	$0	$0			$0	$0
C) Insurance Coverage	$1,000	$1,000	$1,000	$1,000			$1,000	$4,000
D) Acquired Insurance Premium	$750	$750	$750	$750			$750	$3,000
E) Total Coverage (Self Insurance + Purchased Insurance)= B+C	$1,000	$1,000	$1,000	$1,000			$1,000	$4,000
F) Total Cost of self Insurance and Insurance	$750	$750	$750	$750			$750	$3,000
G) Realized Losses for the year	$600	$0	$0	$0			$150	$600
H) Realized Loss Covered by Insurance	$600	$0	$0	$0			$150	$600
I)Realized Loss to be covered by self insurance or Wildfire fund	$0	$0	$0	$0			$0	$0
J) Funds from self insurance to cover losses beyond insurance	$0	$0	$0	$0			$0	$0
K) Self Insurance Fund at the end of the year	$0	$0	$0	$0			$0	
L) Liquidity impact due to timing of collection from insurance and payments of claims (2 year lag)	$0	$0	$600	$0	$0	$0	$150	$600
M) Total Realized Loss Covered by Self fund or Insurance =H+J	$600	$0	$0	$0			$150	$600
N) Loss not covered by insurance or self insurance before Wild Fire Fund	$0	$0	$0	$0			$0	$0
O) Realized Loss covered by Wild Fire Fund	$0	$0	$0	$0			$0	$0
P) Realized Loss beyond Wild Fire Fund	$0	$0	$0	$0			$0	$0
Q) Total Expense for loss coverage: F+N	$750	$750	$750	$750			$750	$3,000

Case 3 **Insurance only, elevated premium**

	Year 1	Year 2	Year 3	Year 4	Year 5 Liquidity Shift	Year 6 Liquidity Shift	Avg	4yr Total
A) Self Insurance Revenue Collection ($MM)	$0	$0	$0	$0			$0	$0
B) Self Insurance fund available for current year	$0	$0	$0	$0			$0	$0
C) Insurance Coverage	$1,000	$1,000	$1,000	$1,000			$1,000	$4,000
D) Acquired Insurance Premium	$850	$850	$850	$850			$850	$3,400
E) Total Coverage (Self Insurance + Purchased Insurance)= B+C	$1,000	$1,000	$1,000	$1,000			$1,000	$4,000
F) Total Cost of self Insurance and Insurance	$850	$850	$850	$850			$850	$3,400
G) Realized Losses for the year	$600	$0	$0	$0			$150	$600
H) Realized Loss Covered by Insurance	$600	$0	$0	$0			$150	$600
I)Realized Loss to be covered by self insurance or Wildfire fund	$0	$0	$0	$0			$0	$0
J) Funds from self insurance to cover losses beyond insurance	$0	$0	$0	$0			$0	$0
K) Self Insurance Fund at the end of the year	$0	$0	$0	$0			$0	
L) Liquidity impact due to timing of collection from insurance and payments of claims (2 year lag)	$0	$0	$600	$0	$0	$0	$150	$600
M) Total Realized Loss Covered by Self fund or Insurance =H+J	$600	$0	$0	$0			$150	$600
N) Loss not covered by insurance or self insurance before Wild Fire Fund	$0	$0	$0	$0			$0	$0
O) Realized Loss covered by Wild Fire Fund	$0	$0	$0	$0			$0	$0
P) Realized Loss beyond Wild Fire Fund	$0	$0	$0	$0			$0	$0
Q) Total Expense for loss coverage: F+N	$850	$850	$850	$850			$850	$3,400

Sheet7

Assumptions

1. Case 1: PG&E collects $250M annually , beginning in Year 1, to grow a self-insurance fund in lieu of purchasing high-cost wildfire liability insurance in the markets
PG&E continues to purchase some insurance in the markets to help reach $1B in covered losses as expected by the AB 1054 WF Fund ·
Case 2: PG&E purchase $1billion insurance under baseline premium to coverage ratio
Case 3: PG&E purchase $1 billion insurance, with elevated premium

2. Case 1 Premium to Insurance Coverage Ratio assumed:	75%	Case 1 Cap for total of Self Insurance and Insurance purchased	$1,000	Case 1 Cap for Insurance Coverage Available in market	750
3. Case 2 Premium to Insurance Coverage Ratio (baseline):	75%			Case 2 Cap for Insurance Coverage	1000
4. Case 3 Premium to Insurance Coverage Ratio(elevated):	85%			Case 3 Cap for Insurance Coverage Available in market	1000

Case 1) Fund Self Insurance account at $250 MM Per Year

	Year 1	Year 2	Year 3	Year 4	Year 5 Liquidity Shift	Year 6 Liquidity Shift	Avg	4yr Total
A) Self Insurance Revenue Collection ($MM)	$250	$250	$250	$250			$250	$1,000
B) Self Insurance fund available for current year	$250	$500	$650	$900			$575	$2,300
C) Insurance Coverage	$750	$500	$350	$100			$425	$1,700
D) Acquired Insurance Premium	$563	$375	$263	$75			$319	$1,275
E) Total Coverage (Self Insurance + Purchased Insurance)= B+C	$1,000	$1,000	$1,000	$1,000			$1,000	$4,000
F) Total Cost of self Insurance and Insurance	$813	$625	$513	$325			$569	$2,275
G) Realized Losses for the year	$600	$600	$0	$0			$300	$1,200
H) Realized Loss Covered by Insurance	$600	$500	$0	$0			$275	$1,100
I)Realized Loss to be covered by self insurance or Wildfire fund	$0	$100	$0	$0			$25	$100
J) Funds from self insurance to cover losses beyond insurance	$0	$100	$0	$0			$25	$100
K) Self Insurance Fund at the end of the year	$250	$400	$650	$900			$550	
L) Liquidity impact due to timing of collection from insurance and payments of claims (2 year lag)	$0	$0	$600	$500	$0	$0	$275	$1,100
M) Total Realized Loss Covered by Self fund or Insurance =H+J	$600	$600	$0	$0			$300	$1,200
N) Loss not covered by insurance or self insurance before Wild Fire Fund	$0	$0	$0	$0			$0	$0
O) Realized Loss covered by Wild Fire Fund	$0	$0	$0	$0			$0	$0
P) Realized Loss beyond Wild Fire Fund	$0	$0	$0	$0			$0	$0
Q) Total Expense for loss coverage: F+N	$813	$625	$513	$325			$569	$2,275

Case 2) Insurance Only, normal insurance premium

	Year 1	Year 2	Year 3	Year 4	Year 5 Liquidity Shift	Year 6 Liquidity Shift	Avg	4yr Total
A) Self Insurance Revenue Collection ($MM)	$0	$0	$0	$0			$0	$0
B) Self Insurance fund available for current year	$0	$0	$0	$0			$0	$0
C) Insurance Coverage	$1,000	$1,000	$1,000	$1,000			$1,000	$4,000
D) Acquired Insurance Premium	$750	$750	$750	$750			$750	$3,000
E) Total Coverage (Self Insurance + Purchased Insurance)= B+C	$1,000	$1,000	$1,000	$1,000			$1,000	$4,000
F) Total Cost of self Insurance and Insurance	$750	$750	$750	$750			$750	$3,000
G) Realized Losses for the year	$600	$600	$0	$0			$300	$1,200
H) Realized Loss Covered by Insurance	$600	$600	$0	$0			$300	$1,200
I)Realized Loss to be covered by self insurance or Wildfire fund	$0	$0	$0	$0			$0	$0
J) Funds from self insurance to cover losses beyond insurance	$0	$0	$0	$0			$0	$0
K) Self Insurance Fund at the end of the year	$0	$0	$0	$0			$0	
L) Liquidity impact due to timing of collection from insurance and payments of claims (2 year lag)	$0	$0	$600	$600	$0	$0	$300	$1,200
M) Total Realized Loss Covered by Self fund or Insurance =H+J	$600	$600	$0	$0			$300	$1,200
N) Loss not covered by insurance or self insurance before Wild Fire Fund	$0	$0	$0	$0			$0	$0
O) Realized Loss covered by Wild Fire Fund	$0	$0	$0	$0			$0	$0
P) Realized Loss beyond Wild Fire Fund	$0	$0	$0	$0			$0	$0
Q) Total Expense for loss coverage: F+N	$750	$750	$750	$750			$750	$3,000

Case 3 **Insurance only, elevated premium**

	Year 1	Year 2	Year 3	Year 4	Year 5 Liquidity Shift	Year 6 Liquidity Shift	Avg	4yr Total
A) Self Insurance Revenue Collection ($MM)	$0	$0	$0	$0			$0	$0
B) Self Insurance fund available for current year	$0	$0	$0	$0			$0	$0
C) Insurance Coverage	$1,000	$1,000	$1,000	$1,000			$1,000	$4,000
D) Acquired Insurance Premium	$850	$850	$850	$850			$850	$3,400
E) Total Coverage (Self Insurance + Purchased Insurance)= B+C	$1,000	$1,000	$1,000	$1,000			$1,000	$4,000
F) Total Cost of self Insurance and Insurance	$850	$850	$850	$850			$850	$3,400
G) Realized Losses for the year	$600	$600	$0	$0			$300	$1,200
H) Realized Loss Covered by Insurance	$600	$600	$0	$0			$300	$1,200
I)Realized Loss to be covered by self insurance or Wildfire fund	$0	$0	$0	$0			$0	$0
J) Funds from self insurance to cover losses beyond insurance	$0	$0	$0	$0			$0	$0
K) Self Insurance Fund at the end of the year	$0	$0	$0	$0			$0	
L) Liquidity impact due to timing of collection from insurance and payments of claims (2 year lag)	$0	$0	$600	$600	$0	$0	$300	$1,200
M) Total Realized Loss Covered by Self fund or Insurance =H+J	$600	$600	$0	$0			$300	$1,200
N) Loss not covered by insurance or self insurance before Wild Fire Fund	$0	$0	$0	$0			$0	$0
O) Realized Loss covered by Wild Fire Fund	$0	$0	$0	$0			$0	$0
P) Realized Loss beyond Wild Fire Fund	$0	$0	$0	$0			$0	$0
Q) Total Expense for loss coverage: F+N	$850	$850	$850	$850			$850	$3,400

Sheet8

Assumptions

1. Case 1: PG&E collects $250M annually , beginning in Year 1, to grow a self-insurance fund in lieu of purchasing high-cost wildfire liability insurance in the markets
PG&E continues to purchase some insurance in the markets to help reach $1B in covered losses as expected by the AB 1054 WF Fund ·
Case 2: PG&E purchase $1billion insurance under baseline premium to coverage ratio
Case 3: PG&E purchase $1 billion insurance, with elevated premium

2. Case 1 Premium to Insurance Coverage Ratio assumed:	75%	Case 1 Cap for total of Self Insurance and Insurance purchased	$1,000	Case 1 Cap for Insurance Coverage Available in market	750
3. Case 2 Premium to Insurance Coverage Ratio (baseline):	75%			Case 2 Cap for Insurance Coverage	1000
4. Case 3 Premium to Insurance Coverage Ratio(elevated):	85%			Case 3 Cap for Insurance Coverage Available in market	1000

Case 1) Fund Self Insurance account at $250 MM Per Year

	Year 1	Year 2	Year 3	Year 4	Year 5 Liquidity Shift	Year 6 Liquidity Shift	Avg	4yr Total
A) Self Insurance Revenue Collection ($MM)	$250	$250	$250	$250			$250	$1,000
B) Self Insurance fund available for current year	$250	$500	$650	$650			$513	$2,050
C) Insurance Coverage	$750	$500	$350	$350			$488	$1,950
D) Acquired Insurance Premium	$563	$375	$263	$263			$366	$1,463
E) Total Coverage (Self Insurance + Purchased Insurance)= B+C	$1,000	$1,000	$1,000	$1,000			$1,000	$4,000
F) Total Cost of self Insurance and Insurance	$813	$625	$513	$513			$616	$2,463
G) Realized Losses for the year	$600	$600	$600	$0			$450	$1,800
H) Realized Loss Covered by Insurance	$600	$500	$350	$0			$363	$1,450
I)Realized Loss to be covered by self insurance or Wildfire fund	$0	$100	$250	$0			$88	$350
J) Funds from self insurance to cover losses beyond insurance	$0	$100	$250	$0			$88	$350
K) Self Insurance Fund at the end of the year	$250	$400	$400	$650			$425	
L) Liquidity impact due to timing of collection from insurance and payments of claims (2 year lag)	$0	$0	$600	$500	$350	$0	$363	$1,450
M) Total Realized Loss Covered by Self fund or Insurance =H+J	$600	$600	$600	$0			$450	$1,800
N) Loss not covered by insurance or self insurance before Wild Fire Fund	$0	$0	$0	$0			$0	$0
O) Realized Loss covered by Wild Fire Fund	$0	$0	$0	$0			$0	$0
P) Realized Loss beyond Wild Fire Fund	$0	$0	$0	$0			$0	$0
Q) Total Expense for loss coverage: F+N	$813	$625	$513	$513			$616	$2,463

Case 2) Insurance Only, normal insurance premium

	Year 1	Year 2	Year 3	Year 4	Year 5 Liquidity Shift	Year 6 Liquidity Shift	Avg	4yr Total
A) Self Insurance Revenue Collection ($MM)	$0	$0	$0	$0			$0	$0
B) Self Insurance fund available for current year	$0	$0	$0	$0			$0	$0
C) Insurance Coverage	$1,000	$1,000	$1,000	$1,000			$1,000	$4,000
D) Acquired Insurance Premium	$750	$750	$750	$750			$750	$3,000
E) Total Coverage (Self Insurance + Purchased Insurance)= B+C	$1,000	$1,000	$1,000	$1,000			$1,000	$4,000
F) Total Cost of self Insurance and Insurance	$750	$750	$750	$750			$750	$3,000
G) Realized Losses for the year	$600	$600	$600	$0			$450	$1,800
H) Realized Loss Covered by Insurance	$600	$600	$600	$0			$450	$1,800
I)Realized Loss to be covered by self insurance or Wildfire fund	$0	$0	$0	$0			$0	$0
J) Funds from self insurance to cover losses beyond insurance	$0	$0	$0	$0			$0	$0
K) Self Insurance Fund at the end of the year	$0	$0	$0	$0			$0	
L) Liquidity impact due to timing of collection from insurance and payments of claims (2 year lag)	$0	$0	$600	$600	$600	$0	$450	$1,800
M) Total Realized Loss Covered by Self fund or Insurance =H+J	$600	$600	$600	$0			$450	$1,800
N) Loss not covered by insurance or self insurance before Wild Fire Fund	$0	$0	$0	$0			$0	$0
O) Realized Loss covered by Wild Fire Fund	$0	$0	$0	$0			$0	$0
P) Realized Loss beyond Wild Fire Fund	$0	$0	$0	$0			$0	$0
Q) Total Expense for loss coverage: F+N	$750	$750	$750	$750			$750	$3,000

Case 3 **Insurance only, elevated premium**

	Year 1	Year 2	Year 3	Year 4	Year 5 Liquidity Shift	Year 6 Liquidity Shift	Avg	4yr Total
A) Self Insurance Revenue Collection ($MM)	$0	$0	$0	$0			$0	$0
B) Self Insurance fund available for current year	$0	$0	$0	$0			$0	$0
C) Insurance Coverage	$1,000	$1,000	$1,000	$1,000			$1,000	$4,000
D) Acquired Insurance Premium	$850	$850	$850	$850			$850	$3,400
E) Total Coverage (Self Insurance + Purchased Insurance)= B+C	$1,000	$1,000	$1,000	$1,000			$1,000	$4,000
F) Total Cost of self Insurance and Insurance	$850	$850	$850	$850			$850	$3,400
G) Realized Losses for the year	$600	$600	$600	$0			$450	$1,800
H) Realized Loss Covered by Insurance	$600	$600	$600	$0			$450	$1,800
I)Realized Loss to be covered by self insurance or Wildfire fund	$0	$0	$0	$0			$0	$0
J) Funds from self insurance to cover losses beyond insurance	$0	$0	$0	$0			$0	$0
K) Self Insurance Fund at the end of the year	$0	$0	$0	$0			$0	
L) Liquidity impact due to timing of collection from insurance and payments of claims (2 year lag)	$0	$0	$600	$600	$600	$0	$450	$1,800
M) Total Realized Loss Covered by Self fund or Insurance =H+J	$600	$600	$600	$0			$450	$1,800
N) Loss not covered by insurance or self insurance before Wild Fire Fund	$0	$0	$0	$0			$0	$0
O) Realized Loss covered by Wild Fire Fund	$0	$0	$0	$0			$0	$0
P) Realized Loss beyond Wild Fire Fund	$0	$0	$0	$0			$0	$0
Q) Total Expense for loss coverage: F+N	$850	$850	$850	$850			$850	$3,400

Sheet9

Assumptions

1. Case 1: PG&E collects $250M annually , beginning in Year 1, to grow a self-insurance fund in lieu of purchasing high-cost wildfire liability insurance in the markets
PG&E continues to purchase some insurance in the markets to help reach $1B in covered losses as expected by the AB 1054 WF Fund ·
Case 2: PG&E purchase $1billion insurance under baseline premium to coverage ratio
Case 3: PG&E purchase $1 billion insurance, with elevated premium

2. Case 1 Premium to Insurance Coverage Ratio assumed:	75%	Case 1 Cap for total of Self Insurance and Insurance purchased	$1,000	Case 1 Cap for Insurance Coverage Available in market	750
3. Case 2 Premium to Insurance Coverage Ratio (baseline):	75%			Case 2 Cap for Insurance Coverage	1000
4. Case 3 Premium to Insurance Coverage Ratio(elevated):	85%			Case 3 Cap for Insurance Coverage Available in market	1000

Case 1) Fund Self Insurance account at $250 MM Per Year

	Year 1	Year 2	Year 3	Year 4	Year 5 Liquidity Shift	Year 6 Liquidity Shift	Avg	4yr Total
A) Self Insurance Revenue Collection ($MM)	$250	$250	$250	$250			$250	$1,000
B) Self Insurance fund available for current year	$250	$500	$650	$650			$513	$2,050
C) Insurance Coverage	$750	$500	$350	$350			$488	$1,950
D) Acquired Insurance Premium	$563	$375	$263	$263			$366	$1,463
E) Total Coverage (Self Insurance + Purchased Insurance)= B+C	$1,000	$1,000	$1,000	$1,000			$1,000	$4,000
F) Total Cost of self Insurance and Insurance	$813	$625	$513	$513			$616	$2,463
G) Realized Losses for the year	$600	$600	$600	$600			$600	$2,400
H) Realized Loss Covered by Insurance	$600	$500	$350	$350			$450	$1,800
I)Realized Loss to be covered by self insurance or Wildfire fund	$0	$100	$250	$250			$150	$600
J) Funds from self insurance to cover losses beyond insurance	$0	$100	$250	$250			$150	$600
K) Self Insurance Fund at the end of the year	$250	$400	$400	$400			$363	
L) Liquidity impact due to timing of collection from insurance and payments of claims (2 year lag)	$0	$0	$600	$500	$350	$350	$450	$1,800
M) Total Realized Loss Covered by Self fund or Insurance =H+J	$600	$600	$600	$600			$600	$2,400
N) Loss not covered by insurance or self insurance before Wild Fire Fund	$0	$0	$0	$0			$0	$0
O) Realized Loss covered by Wild Fire Fund	$0	$0	$0	$0			$0	$0
P) Realized Loss beyond Wild Fire Fund	$0	$0	$0	$0			$0	$0
Q) Total Expense for loss coverage: F+N	$813	$625	$513	$513			$616	$2,463

Case 2) Insurance Only, normal insurance premium

	Year 1	Year 2	Year 3	Year 4	Year 5 Liquidity Shift	Year 6 Liquidity Shift	Avg	4yr Total
A) Self Insurance Revenue Collection ($MM)	$0	$0	$0	$0			$0	$0
B) Self Insurance fund available for current year	$0	$0	$0	$0			$0	$0
C) Insurance Coverage	$1,000	$1,000	$1,000	$1,000			$1,000	$4,000
D) Acquired Insurance Premium	$750	$750	$750	$750			$750	$3,000
E) Total Coverage (Self Insurance + Purchased Insurance)= B+C	$1,000	$1,000	$1,000	$1,000			$1,000	$4,000
F) Total Cost of self Insurance and Insurance	$750	$750	$750	$750			$750	$3,000
G) Realized Losses for the year	$600	$600	$600	$600			$600	$2,400
H) Realized Loss Covered by Insurance	$600	$600	$600	$600			$600	$2,400
I)Realized Loss to be covered by self insurance or Wildfire fund	$0	$0	$0	$0			$0	$0
J) Funds from self insurance to cover losses beyond insurance	$0	$0	$0	$0			$0	$0
K) Self Insurance Fund at the end of the year	$0	$0	$0	$0			$0	
L) Liquidity impact due to timing of collection from insurance and payments of claims (2 year lag)	$0	$0	$600	$600	$600	$600	$600	$2,400
M) Total Realized Loss Covered by Self fund or Insurance =H+J	$600	$600	$600	$600			$600	$2,400
N) Loss not covered by insurance or self insurance before Wild Fire Fund	$0	$0	$0	$0			$0	$0
O) Realized Loss covered by Wild Fire Fund	$0	$0	$0	$0			$0	$0
P) Realized Loss beyond Wild Fire Fund	$0	$0	$0	$0			$0	$0
Q) Total Expense for loss coverage: F+N	$750	$750	$750	$750			$750	$3,000

Case 3 **Insurance only, elevated premium**

	Year 1	Year 2	Year 3	Year 4	Year 5 Liquidity Shift	Year 6 Liquidity Shift	Avg	4yr Total
A) Self Insurance Revenue Collection ($MM)	$0	$0	$0	$0			$0	$0
B) Self Insurance fund available for current year	$0	$0	$0	$0			$0	$0
C) Insurance Coverage	$1,000	$1,000	$1,000	$1,000			$1,000	$4,000
D) Acquired Insurance Premium	$850	$850	$850	$850			$850	$3,400
E) Total Coverage (Self Insurance + Purchased Insurance)= B+C	$1,000	$1,000	$1,000	$1,000			$1,000	$4,000
F) Total Cost of self Insurance and Insurance	$850	$850	$850	$850			$850	$3,400
G) Realized Losses for the year	$600	$600	$600	$600			$600	$2,400
H) Realized Loss Covered by Insurance	$600	$600	$600	$600			$600	$2,400
I)Realized Loss to be covered by self insurance or Wildfire fund	$0	$0	$0	$0			$0	$0
J) Funds from self insurance to cover losses beyond insurance	$0	$0	$0	$0			$0	$0
K) Self Insurance Fund at the end of the year	$0	$0	$0	$0			$0	
L) Liquidity impact due to timing of collection from insurance and payments of claims (2 year lag)	$0	$0	$600	$600	$600	$600	$600	$2,400
M) Total Realized Loss Covered by Self fund or Insurance =H+J	$600	$600	$600	$600			$600	$2,400
N) Loss not covered by insurance or self insurance before Wild Fire Fund	$0	$0	$0	$0			$0	$0
O) Realized Loss covered by Wild Fire Fund	$0	$0	$0	$0			$0	$0
P) Realized Loss beyond Wild Fire Fund	$0	$0	$0	$0			$0	$0
Q) Total Expense for loss coverage: F+N	$850	$850	$850	$850			$850	$3,400

Sheet10

Assumptions

1. Case 1: PG&E collects $250M annually , beginning in Year 1, to grow a self-insurance fund in lieu of purchasing high-cost wildfire liability insurance in the markets
PG&E continues to purchase some insurance in the markets to help reach $1B in covered losses as expected by the AB 1054 WF Fund ·
Case 2: PG&E purchase $1billion insurance under baseline premium to coverage ratio
Case 3: PG&E purchase $1 billion insurance, with elevated premium

2. Case 1 Premium to Insurance Coverage Ratio assumed:	75%	Case 1 Cap for total of Self Insurance and Insurance purchased	$1,000	Case 1 Cap for Insurance Coverage Available in market	750
3. Case 2 Premium to Insurance Coverage Ratio (baseline):	75%			Case 2 Cap for Insurance Coverage	1000
4. Case 3 Premium to Insurance Coverage Ratio(elevated):	85%			Case 3 Cap for Insurance Coverage Available in market	1000

Case 1) Fund Self Insurance account at $250 MM Per Year

	Year 1	Year 2	Year 3	Year 4	Year 5 Liquidity Shift	Year 6 Liquidity Shift	Avg	4yr Total
A) Self Insurance Revenue Collection ($MM)	$250	$250	$250	$250			$250	$1,000
B) Self Insurance fund available for current year	$250	$350	$600	$850			$513	$2,050
C) Insurance Coverage	$750	$650	$400	$150			$488	$1,950
D) Acquired Insurance Premium	$563	$488	$300	$113			$366	$1,463
E) Total Coverage (Self Insurance + Purchased Insurance)= B+C	$1,000	$1,000	$1,000	$1,000			$1,000	$4,000
F) Total Cost of self Insurance and Insurance	$813	$738	$550	$363			$616	$2,463
G) Realized Losses for the year	$900	$0	$0	$0			$225	$900
H) Realized Loss Covered by Insurance	$750	$0	$0	$0			$188	$750
I)Realized Loss to be covered by self insurance or Wildfire fund	$150	$0	$0	$0			$38	$150
J) Funds from self insurance to cover losses beyond insurance	$150	$0	$0	$0			$38	$150
K) Self Insurance Fund at the end of the year	$100	$350	$600	$850			$475	
L) Liquidity impact due to timing of collection from insurance and payments of claims (2 year lag)	$0	$0	$750	$0	$0	$0	$188	$750
M) Total Realized Loss Covered by Self fund or Insurance =H+J	$900	$0	$0	$0			$225	$900
N) Loss not covered by insurance or self insurance before Wild Fire Fund	$0	$0	$0	$0			$0	$0
O) Realized Loss covered by Wild Fire Fund	$0	$0	$0	$0			$0	$0
P) Realized Loss beyond Wild Fire Fund	$0	$0	$0	$0			$0	$0
Q) Total Expense for loss coverage: F+N	$813	$738	$550	$363			$616	$2,463

Case 2) Insurance Only, normal insurance premium

	Year 1	Year 2	Year 3	Year 4	Year 5 Liquidity Shift	Year 6 Liquidity Shift	Avg	4yr Total
A) Self Insurance Revenue Collection ($MM)	$0	$0	$0	$0			$0	$0
B) Self Insurance fund available for current year	$0	$0	$0	$0			$0	$0
C) Insurance Coverage	$1,000	$1,000	$1,000	$1,000			$1,000	$4,000
D) Acquired Insurance Premium	$750	$750	$750	$750			$750	$3,000
E) Total Coverage (Self Insurance + Purchased Insurance)= B+C	$1,000	$1,000	$1,000	$1,000			$1,000	$4,000
F) Total Cost of self Insurance and Insurance	$750	$750	$750	$750			$750	$3,000
G) Realized Losses for the year	$900	$0	$0	$0			$225	$900
H) Realized Loss Covered by Insurance	$900	$0	$0	$0			$225	$900
I)Realized Loss to be covered by self insurance or Wildfire fund	$0	$0	$0	$0			$0	$0
J) Funds from self insurance to cover losses beyond insurance	$0	$0	$0	$0			$0	$0
K) Self Insurance Fund at the end of the year	$0	$0	$0	$0			$0	
L) Liquidity impact due to timing of collection from insurance and payments of claims (2 year lag)	$0	$0	$900	$0	$0	$0	$225	$900
M) Total Realized Loss Covered by Self fund or Insurance =H+J	$900	$0	$0	$0			$225	$900
N) Loss not covered by insurance or self insurance before Wild Fire Fund	$0	$0	$0	$0			$0	$0
O) Realized Loss covered by Wild Fire Fund	$0	$0	$0	$0			$0	$0
P) Realized Loss beyond Wild Fire Fund	$0	$0	$0	$0			$0	$0
Q) Total Expense for loss coverage: F+N	$750	$750	$750	$750			$750	$3,000

Case 3 **Insurance only, elevated premium**

	Year 1	Year 2	Year 3	Year 4	Year 5 Liquidity Shift	Year 6 Liquidity Shift	Avg	4yr Total
A) Self Insurance Revenue Collection ($MM)	$0	$0	$0	$0			$0	$0
B) Self Insurance fund available for current year	$0	$0	$0	$0			$0	$0
C) Insurance Coverage	$1,000	$1,000	$1,000	$1,000			$1,000	$4,000
D) Acquired Insurance Premium	$850	$850	$850	$850			$850	$3,400
E) Total Coverage (Self Insurance + Purchased Insurance)= B+C	$1,000	$1,000	$1,000	$1,000			$1,000	$4,000
F) Total Cost of self Insurance and Insurance	$850	$850	$850	$850			$850	$3,400
G) Realized Losses for the year	$900	$0	$0	$0			$225	$900
H) Realized Loss Covered by Insurance	$900	$0	$0	$0			$225	$900
I)Realized Loss to be covered by self insurance or Wildfire fund	$0	$0	$0	$0			$0	$0
J) Funds from self insurance to cover losses beyond insurance	$0	$0	$0	$0			$0	$0
K) Self Insurance Fund at the end of the year	$0	$0	$0	$0			$0	
L) Liquidity impact due to timing of collection from insurance and payments of claims (2 year lag)	$0	$0	$900	$0	$0	$0	$225	$900
M) Total Realized Loss Covered by Self fund or Insurance =H+J	$900	$0	$0	$0			$225	$900
N) Loss not covered by insurance or self insurance before Wild Fire Fund	$0	$0	$0	$0			$0	$0
O) Realized Loss covered by Wild Fire Fund	$0	$0	$0	$0			$0	$0
P) Realized Loss beyond Wild Fire Fund	$0	$0	$0	$0			$0	$0
Q) Total Expense for loss coverage: F+N	$850	$850	$850	$850			$850	$3,400

Sheet11

Assumptions

1. Case 1: PG&E collects $250M annually , beginning in Year 1, to grow a self-insurance fund in lieu of purchasing high-cost wildfire liability insurance in the markets
PG&E continues to purchase some insurance in the markets to help reach $1B in covered losses as expected by the AB 1054 WF Fund ·
Case 2: PG&E purchase $1billion insurance under baseline premium to coverage ratio
Case 3: PG&E purchase $1 billion insurance, with elevated premium

2. Case 1 Premium to Insurance Coverage Ratio assumed:	75%	Case 1 Cap for total of Self Insurance and Insurance purchased	$1,000	Case 1 Cap for Insurance Coverage Available in market	750
3. Case 2 Premium to Insurance Coverage Ratio (baseline):	75%			Case 2 Cap for Insurance Coverage	1000
4. Case 3 Premium to Insurance Coverage Ratio(elevated):	85%			Case 3 Cap for Insurance Coverage Available in market	1000

Case 1) Fund Self Insurance account at $250 MM Per Year

	Year 1	Year 2	Year 3	Year 4	Year 5 Liquidity Shift	Year 6 Liquidity Shift	Avg	4yr Total
A) Self Insurance Revenue Collection ($MM)	$250	$250	$250	$250			$250	$1,000
B) Self Insurance fund available for current year	$250	$350	$350	$600			$388	$1,550
C) Insurance Coverage	$750	$650	$650	$400			$613	$2,450
D) Acquired Insurance Premium	$563	$488	$488	$300			$459	$1,838
E) Total Coverage (Self Insurance + Purchased Insurance)= B+C	$1,000	$1,000	$1,000	$1,000			$1,000	$4,000
F) Total Cost of self Insurance and Insurance	$813	$738	$738	$550			$709	$2,838
G) Realized Losses for the year	$900	$900	$0	$0			$450	$1,800
H) Realized Loss Covered by Insurance	$750	$650	$0	$0			$350	$1,400
I)Realized Loss to be covered by self insurance or Wildfire fund	$150	$250	$0	$0			$100	$400
J) Funds from self insurance to cover losses beyond insurance	$150	$250	$0	$0			$100	$400
K) Self Insurance Fund at the end of the year	$100	$100	$350	$600			$288	
L) Liquidity impact due to timing of collection from insurance and payments of claims (2 year lag)	$0	$0	$750	$650	$0	$0	$350	$1,400
M) Total Realized Loss Covered by Self fund or Insurance =H+J	$900	$900	$0	$0			$450	$1,800
N) Loss not covered by insurance or self insurance before Wild Fire Fund	$0	$0	$0	$0			$0	$0
O) Realized Loss covered by Wild Fire Fund	$0	$0	$0	$0			$0	$0
P) Realized Loss beyond Wild Fire Fund	$0	$0	$0	$0			$0	$0
Q) Total Expense for loss coverage: F+N	$813	$738	$738	$550			$709	$2,838

Case 2) Insurance Only, normal insurance premium

	Year 1	Year 2	Year 3	Year 4	Year 5 Liquidity Shift	Year 6 Liquidity Shift	Avg	4yr Total
A) Self Insurance Revenue Collection ($MM)	$0	$0	$0	$0			$0	$0
B) Self Insurance fund available for current year	$0	$0	$0	$0			$0	$0
C) Insurance Coverage	$1,000	$1,000	$1,000	$1,000			$1,000	$4,000
D) Acquired Insurance Premium	$750	$750	$750	$750			$750	$3,000
E) Total Coverage (Self Insurance + Purchased Insurance)= B+C	$1,000	$1,000	$1,000	$1,000			$1,000	$4,000
F) Total Cost of self Insurance and Insurance	$750	$750	$750	$750			$750	$3,000
G) Realized Losses for the year	$900	$900	$0	$0			$450	$1,800
H) Realized Loss Covered by Insurance	$900	$900	$0	$0			$450	$1,800
I)Realized Loss to be covered by self insurance or Wildfire fund	$0	$0	$0	$0			$0	$0
J) Funds from self insurance to cover losses beyond insurance	$0	$0	$0	$0			$0	$0
K) Self Insurance Fund at the end of the year	$0	$0	$0	$0			$0	
L) Liquidity impact due to timing of collection from insurance and payments of claims (2 year lag)	$0	$0	$900	$900	$0	$0	$450	$1,800
M) Total Realized Loss Covered by Self fund or Insurance =H+J	$900	$900	$0	$0			$450	$1,800
N) Loss not covered by insurance or self insurance before Wild Fire Fund	$0	$0	$0	$0			$0	$0
O) Realized Loss covered by Wild Fire Fund	$0	$0	$0	$0			$0	$0
P) Realized Loss beyond Wild Fire Fund	$0	$0	$0	$0			$0	$0
Q) Total Expense for loss coverage: F+N	$750	$750	$750	$750			$750	$3,000

Case 3 **Insurance only, elevated premium**

	Year 1	Year 2	Year 3	Year 4	Year 5 Liquidity Shift	Year 6 Liquidity Shift	Avg	4yr Total
A) Self Insurance Revenue Collection ($MM)	$0	$0	$0	$0			$0	$0
B) Self Insurance fund available for current year	$0	$0	$0	$0			$0	$0
C) Insurance Coverage	$1,000	$1,000	$1,000	$1,000			$1,000	$4,000
D) Acquired Insurance Premium	$850	$850	$850	$850			$850	$3,400
E) Total Coverage (Self Insurance + Purchased Insurance)= B+C	$1,000	$1,000	$1,000	$1,000			$1,000	$4,000
F) Total Cost of self Insurance and Insurance	$850	$850	$850	$850			$850	$3,400
G) Realized Losses for the year	$900	$900	$0	$0			$450	$1,800
H) Realized Loss Covered by Insurance	$900	$900	$0	$0			$450	$1,800
I)Realized Loss to be covered by self insurance or Wildfire fund	$0	$0	$0	$0			$0	$0
J) Funds from self insurance to cover losses beyond insurance	$0	$0	$0	$0			$0	$0
K) Self Insurance Fund at the end of the year	$0	$0	$0	$0			$0	
L) Liquidity impact due to timing of collection from insurance and payments of claims (2 year lag)	$0	$0	$900	$900	$0	$0	$450	$1,800
M) Total Realized Loss Covered by Self fund or Insurance =H+J	$900	$900	$0	$0			$450	$1,800
N) Loss not covered by insurance or self insurance before Wild Fire Fund	$0	$0	$0	$0			$0	$0
O) Realized Loss covered by Wild Fire Fund	$0	$0	$0	$0			$0	$0
P) Realized Loss beyond Wild Fire Fund	$0	$0	$0	$0			$0	$0
Q) Total Expense for loss coverage: F+N	$850	$850	$850	$850			$850	$3,400

Sheet12

Assumptions

1. Case 1: PG&E collects $250M annually , beginning in Year 1, to grow a self-insurance fund in lieu of purchasing high-cost wildfire liability insurance in the markets
PG&E continues to purchase some insurance in the markets to help reach $1B in covered losses as expected by the AB 1054 WF Fund ·
Case 2: PG&E purchase $1billion insurance under baseline premium to coverage ratio
Case 3: PG&E purchase $1 billion insurance, with elevated premium

2. Case 1 Premium to Insurance Coverage Ratio assumed:	75%	Case 1 Cap for total of Self Insurance and Insurance purchased	$1,000	Case 1 Cap for Insurance Coverage Available in market	750
3. Case 2 Premium to Insurance Coverage Ratio (baseline):	75%			Case 2 Cap for Insurance Coverage	1000
4. Case 3 Premium to Insurance Coverage Ratio(elevated):	85%			Case 3 Cap for Insurance Coverage Available in market	1000

Case 1) Fund Self Insurance account at $250 MM Per Year

	Year 1	Year 2	Year 3	Year 4	Year 5 Liquidity Shift	Year 6 Liquidity Shift	Avg	4yr Total
A) Self Insurance Revenue Collection ($MM)	$250	$250	$250	$250			$250	$1,000
B) Self Insurance fund available for current year	$250	$350	$350	$350			$325	$1,300
C) Insurance Coverage	$750	$650	$650	$650			$675	$2,700
D) Acquired Insurance Premium	$563	$488	$488	$488			$506	$2,025
E) Total Coverage (Self Insurance + Purchased Insurance)= B+C	$1,000	$1,000	$1,000	$1,000			$1,000	$4,000
F) Total Cost of self Insurance and Insurance	$813	$738	$738	$738			$756	$3,025
G) Realized Losses for the year	$900	$900	$900	$0			$675	$2,700
H) Realized Loss Covered by Insurance	$750	$650	$650	$0			$513	$2,050
I)Realized Loss to be covered by self insurance or Wildfire fund	$150	$250	$250	$0			$163	$650
J) Funds from self insurance to cover losses beyond insurance	$150	$250	$250	$0			$163	$650
K) Self Insurance Fund at the end of the year	$100	$100	$100	$350			$163	
L) Liquidity impact due to timing of collection from insurance and payments of claims (2 year lag)	$0	$0	$750	$650	$650	$0	$513	$2,050
M) Total Realized Loss Covered by Self fund or Insurance =H+J	$900	$900	$900	$0			$675	$2,700
N) Loss not covered by insurance or self insurance before Wild Fire Fund	$0	$0	$0	$0			$0	$0
O) Realized Loss covered by Wild Fire Fund	$0	$0	$0	$0			$0	$0
P) Realized Loss beyond Wild Fire Fund	$0	$0	$0	$0			$0	$0
Q) Total Expense for loss coverage: F+N	$813	$738	$738	$738			$756	$3,025

Case 2) Insurance Only, normal insurance premium

	Year 1	Year 2	Year 3	Year 4	Year 5 Liquidity Shift	Year 6 Liquidity Shift	Avg	4yr Total
A) Self Insurance Revenue Collection ($MM)	$0	$0	$0	$0			$0	$0
B) Self Insurance fund available for current year	$0	$0	$0	$0			$0	$0
C) Insurance Coverage	$1,000	$1,000	$1,000	$1,000			$1,000	$4,000
D) Acquired Insurance Premium	$750	$750	$750	$750			$750	$3,000
E) Total Coverage (Self Insurance + Purchased Insurance)= B+C	$1,000	$1,000	$1,000	$1,000			$1,000	$4,000
F) Total Cost of self Insurance and Insurance	$750	$750	$750	$750			$750	$3,000
G) Realized Losses for the year	$900	$900	$900	$0			$675	$2,700
H) Realized Loss Covered by Insurance	$900	$900	$900	$0			$675	$2,700
I)Realized Loss to be covered by self insurance or Wildfire fund	$0	$0	$0	$0			$0	$0
J) Funds from self insurance to cover losses beyond insurance	$0	$0	$0	$0			$0	$0
K) Self Insurance Fund at the end of the year	$0	$0	$0	$0			$0	
L) Liquidity impact due to timing of collection from insurance and payments of claims (2 year lag)	$0	$0	$900	$900	$900	$0	$675	$2,700
M) Total Realized Loss Covered by Self fund or Insurance =H+J	$900	$900	$900	$0			$675	$2,700
N) Loss not covered by insurance or self insurance before Wild Fire Fund	$0	$0	$0	$0			$0	$0
O) Realized Loss covered by Wild Fire Fund	$0	$0	$0	$0			$0	$0
P) Realized Loss beyond Wild Fire Fund	$0	$0	$0	$0			$0	$0
Q) Total Expense for loss coverage: F+N	$750	$750	$750	$750			$750	$3,000

Case 3 **Insurance only, elevated premium**

	Year 1	Year 2	Year 3	Year 4	Year 5 Liquidity Shift	Year 6 Liquidity Shift	Avg	4yr Total
A) Self Insurance Revenue Collection ($MM)	$0	$0	$0	$0			$0	$0
B) Self Insurance fund available for current year	$0	$0	$0	$0			$0	$0
C) Insurance Coverage	$1,000	$1,000	$1,000	$1,000			$1,000	$4,000
D) Acquired Insurance Premium	$850	$850	$850	$850			$850	$3,400
E) Total Coverage (Self Insurance + Purchased Insurance)= B+C	$1,000	$1,000	$1,000	$1,000			$1,000	$4,000
F) Total Cost of self Insurance and Insurance	$850	$850	$850	$850			$850	$3,400
G) Realized Losses for the year	$900	$900	$900	$0			$675	$2,700
H) Realized Loss Covered by Insurance	$900	$900	$900	$0			$675	$2,700
I)Realized Loss to be covered by self insurance or Wildfire fund	$0	$0	$0	$0			$0	$0
J) Funds from self insurance to cover losses beyond insurance	$0	$0	$0	$0			$0	$0
K) Self Insurance Fund at the end of the year	$0	$0	$0	$0			$0	
L) Liquidity impact due to timing of collection from insurance and payments of claims (2 year lag)	$0	$0	$900	$900	$900	$0	$675	$2,700
M) Total Realized Loss Covered by Self fund or Insurance =H+J	$900	$900	$900	$0			$675	$2,700
N) Loss not covered by insurance or self insurance before Wild Fire Fund	$0	$0	$0	$0			$0	$0
O) Realized Loss covered by Wild Fire Fund	$0	$0	$0	$0			$0	$0
P) Realized Loss beyond Wild Fire Fund	$0	$0	$0	$0			$0	$0
Q) Total Expense for loss coverage: F+N	$850	$850	$850	$850			$850	$3,400

Sheet13

Assumptions

1. Case 1: PG&E collects $250M annually , beginning in Year 1, to grow a self-insurance fund in lieu of purchasing high-cost wildfire liability insurance in the markets
PG&E continues to purchase some insurance in the markets to help reach $1B in covered losses as expected by the AB 1054 WF Fund ·
Case 2: PG&E purchase $1billion insurance under baseline premium to coverage ratio
Case 3: PG&E purchase $1 billion insurance, with elevated premium

2. Case 1 Premium to Insurance Coverage Ratio assumed:	75%	Case 1 Cap for total of Self Insurance and Insurance purchased	$1,000	Case 1 Cap for Insurance Coverage Available in market	750
3. Case 2 Premium to Insurance Coverage Ratio (baseline):	75%			Case 2 Cap for Insurance Coverage	1000
4. Case 3 Premium to Insurance Coverage Ratio(elevated):	85%			Case 3 Cap for Insurance Coverage Available in market	1000

Case 1) Fund Self Insurance account at $250 MM Per Year

	Year 1	Year 2	Year 3	Year 4	Year 5 Liquidity Shift	Year 6 Liquidity Shift	Avg	4yr Total
A) Self Insurance Revenue Collection ($MM)	$250	$250	$250	$250			$250	$1,000
B) Self Insurance fund available for current year	$250	$350	$350	$350			$325	$1,300
C) Insurance Coverage	$750	$650	$650	$650			$675	$2,700
D) Acquired Insurance Premium	$563	$488	$488	$488			$506	$2,025
E) Total Coverage (Self Insurance + Purchased Insurance)= B+C	$1,000	$1,000	$1,000	$1,000			$1,000	$4,000
F) Total Cost of self Insurance and Insurance	$813	$738	$738	$738			$756	$3,025
G) Realized Losses for the year	$900	$900	$900	$900			$900	$3,600
H) Realized Loss Covered by Insurance	$750	$650	$650	$650			$675	$2,700
I)Realized Loss to be covered by self insurance or Wildfire fund	$150	$250	$250	$250			$225	$900
J) Funds from self insurance to cover losses beyond insurance	$150	$250	$250	$250			$225	$900
K) Self Insurance Fund at the end of the year	$100	$100	$100	$100			$100	
L) Liquidity impact due to timing of collection from insurance and payments of claims (2 year lag)	$0	$0	$750	$650	$650	$650	$675	$2,700
M) Total Realized Loss Covered by Self fund or Insurance =H+J	$900	$900	$900	$900			$900	$3,600
N) Loss not covered by insurance or self insurance before Wild Fire Fund	$0	$0	$0	$0			$0	$0
O) Realized Loss covered by Wild Fire Fund	$0	$0	$0	$0			$0	$0
P) Realized Loss beyond Wild Fire Fund	$0	$0	$0	$0			$0	$0
Q) Total Expense for loss coverage: F+N	$813	$738	$738	$738			$756	$3,025

Case 2) Insurance Only, normal insurance premium

	Year 1	Year 2	Year 3	Year 4	Year 5 Liquidity Shift	Year 6 Liquidity Shift	Avg	4yr Total
A) Self Insurance Revenue Collection ($MM)	$0	$0	$0	$0			$0	$0
B) Self Insurance fund available for current year	$0	$0	$0	$0			$0	$0
C) Insurance Coverage	$1,000	$1,000	$1,000	$1,000			$1,000	$4,000
D) Acquired Insurance Premium	$750	$750	$750	$750			$750	$3,000
E) Total Coverage (Self Insurance + Purchased Insurance)= B+C	$1,000	$1,000	$1,000	$1,000			$1,000	$4,000
F) Total Cost of self Insurance and Insurance	$750	$750	$750	$750			$750	$3,000
G) Realized Losses for the year	$900	$900	$900	$900			$900	$3,600
H) Realized Loss Covered by Insurance	$900	$900	$900	$900			$900	$3,600
I)Realized Loss to be covered by self insurance or Wildfire fund	$0	$0	$0	$0			$0	$0
J) Funds from self insurance to cover losses beyond insurance	$0	$0	$0	$0			$0	$0
K) Self Insurance Fund at the end of the year	$0	$0	$0	$0			$0	
L) Liquidity impact due to timing of collection from insurance and payments of claims (2 year lag)	$0	$0	$900	$900	$900	$900	$900	$3,600
M) Total Realized Loss Covered by Self fund or Insurance =H+J	$900	$900	$900	$900			$900	$3,600
N) Loss not covered by insurance or self insurance before Wild Fire Fund	$0	$0	$0	$0			$0	$0
O) Realized Loss covered by Wild Fire Fund	$0	$0	$0	$0			$0	$0
P) Realized Loss beyond Wild Fire Fund	$0	$0	$0	$0			$0	$0
Q) Total Expense for loss coverage: F+N	$750	$750	$750	$750			$750	$3,000

Case 3 **Insurance only, elevated premium**

	Year 1	Year 2	Year 3	Year 4	Year 5 Liquidity Shift	Year 6 Liquidity Shift	Avg	4yr Total
A) Self Insurance Revenue Collection ($MM)	$0	$0	$0	$0			$0	$0
B) Self Insurance fund available for current year	$0	$0	$0	$0			$0	$0
C) Insurance Coverage	$1,000	$1,000	$1,000	$1,000			$1,000	$4,000
D) Acquired Insurance Premium	$850	$850	$850	$850			$850	$3,400
E) Total Coverage (Self Insurance + Purchased Insurance)= B+C	$1,000	$1,000	$1,000	$1,000			$1,000	$4,000
F) Total Cost of self Insurance and Insurance	$850	$850	$850	$850			$850	$3,400
G) Realized Losses for the year	$900	$900	$900	$900			$900	$3,600
H) Realized Loss Covered by Insurance	$900	$900	$900	$900			$900	$3,600
I)Realized Loss to be covered by self insurance or Wildfire fund	$0	$0	$0	$0			$0	$0
J) Funds from self insurance to cover losses beyond insurance	$0	$0	$0	$0			$0	$0
K) Self Insurance Fund at the end of the year	$0	$0	$0	$0			$0	
L) Liquidity impact due to timing of collection from insurance and payments of claims (2 year lag)	$0	$0	$900	$900	$900	$900	$900	$3,600
M) Total Realized Loss Covered by Self fund or Insurance =H+J	$900	$900	$900	$900			$900	$3,600
N) Loss not covered by insurance or self insurance before Wild Fire Fund	$0	$0	$0	$0			$0	$0
O) Realized Loss covered by Wild Fire Fund	$0	$0	$0	$0			$0	$0
P) Realized Loss beyond Wild Fire Fund	$0	$0	$0	$0			$0	$0
Q) Total Expense for loss coverage: F+N	$850	$850	$850	$850			$850	$3,400

Sheet14

Assumptions

1. Case 1: PG&E collects $250M annually , beginning in Year 1, to grow a self-insurance fund in lieu of purchasing high-cost wildfire liability insurance in the markets
PG&E continues to purchase some insurance in the markets to help reach $1B in covered losses as expected by the AB 1054 WF Fund ·
Case 2: PG&E purchase $1billion insurance under baseline premium to coverage ratio
Case 3: PG&E purchase $1 billion insurance, with elevated premium

2. Case 1 Premium to Insurance Coverage Ratio assumed:	75%	Case 1 Cap for total of Self Insurance and Insurance purchased	$1,000	Case 1 Cap for Insurance Coverage Available in market	750
3. Case 2 Premium to Insurance Coverage Ratio (baseline):	75%			Case 2 Cap for Insurance Coverage	1000
4. Case 3 Premium to Insurance Coverage Ratio(elevated):	85%			Case 3 Cap for Insurance Coverage Available in market	1000

Case 1) Fund Self Insurance account at $250 MM Per Year

	Year 1	Year 2	Year 3	Year 4	Year 5 Liquidity Shift	Year 6 Liquidity Shift	Avg	4yr Total
A) Self Insurance Revenue Collection ($MM)	$250	$250	$250	$250			$250	$1,000
B) Self Insurance fund available for current year	$250	$250	$500	$750			$438	$1,750
C) Insurance Coverage	$750	$750	$500	$250			$563	$2,250
D) Acquired Insurance Premium	$563	$563	$375	$188			$422	$1,688
E) Total Coverage (Self Insurance + Purchased Insurance)= B+C	$1,000	$1,000	$1,000	$1,000			$1,000	$4,000
F) Total Cost of self Insurance and Insurance	$813	$813	$625	$438			$672	$2,688
G) Realized Losses for the year	$1,200	$0	$0	$0			$300	$1,200
H) Realized Loss Covered by Insurance	$750	$0	$0	$0			$188	$750
I)Realized Loss to be covered by self insurance or Wildfire fund	$450	$0	$0	$0			$113	$450
J) Funds from self insurance to cover losses beyond insurance	$250	$0	$0	$0			$63	$250
K) Self Insurance Fund at the end of the year	$0	$250	$500	$750			$375	
L) Liquidity impact due to timing of collection from insurance and payments of claims (2 year lag)	$0	$0	$750	$0	$0	$0	$188	$750
M) Total Realized Loss Covered by Self fund or Insurance =H+J	$1,000	$0	$0	$0			$250	$1,000
N) Loss not covered by insurance or self insurance before Wild Fire Fund	$0	$0	$0	$0			$0	$0
O) Realized Loss covered by Wild Fire Fund	$200	$0	$0	$0			$50	$200
P) Realized Loss beyond Wild Fire Fund	$0	$0	$0	$0			$0	$0
Q) Total Expense for loss coverage: F+N	$813	$813	$625	$438			$672	$2,688

Case 2) Insurance Only, normal insurance premium

	Year 1	Year 2	Year 3	Year 4	Year 5 Liquidity Shift	Year 6 Liquidity Shift	Avg	4yr Total
A) Self Insurance Revenue Collection ($MM)	$0	$0	$0	$0			$0	$0
B) Self Insurance fund available for current year	$0	$0	$0	$0			$0	$0
C) Insurance Coverage	$1,000	$1,000	$1,000	$1,000			$1,000	$4,000
D) Acquired Insurance Premium	$750	$750	$750	$750			$750	$3,000
E) Total Coverage (Self Insurance + Purchased Insurance)= B+C	$1,000	$1,000	$1,000	$1,000			$1,000	$4,000
F) Total Cost of self Insurance and Insurance	$750	$750	$750	$750			$750	$3,000
G) Realized Losses for the year	$1,200	$0	$0	$0			$300	$1,200
H) Realized Loss Covered by Insurance	$1,000	$0	$0	$0			$250	$1,000
I)Realized Loss to be covered by self insurance or Wildfire fund	$200	$0	$0	$0			$50	$200
J) Funds from self insurance to cover losses beyond insurance	$0	$0	$0	$0			$0	$0
K) Self Insurance Fund at the end of the year	$0	$0	$0	$0			$0	
L) Liquidity impact due to timing of collection from insurance and payments of claims (2 year lag)	$0	$0	$1,000	$0	$0	$0	$250	$1,000
M) Total Realized Loss Covered by Self fund or Insurance =H+J	$1,000	$0	$0	$0			$250	$1,000
N) Loss not covered by insurance or self insurance before Wild Fire Fund	$0	$0	$0	$0			$0	$0
O) Realized Loss covered by Wild Fire Fund	$200	$0	$0	$0			$50	$200
P) Realized Loss beyond Wild Fire Fund	$0	$0	$0	$0			$0	$0
Q) Total Expense for loss coverage: F+N	$750	$750	$750	$750			$750	$3,000

Case 3 **Insurance only, elevated premium**

	Year 1	Year 2	Year 3	Year 4	Year 5 Liquidity Shift	Year 6 Liquidity Shift	Avg	4yr Total
A) Self Insurance Revenue Collection ($MM)	$0	$0	$0	$0			$0	$0
B) Self Insurance fund available for current year	$0	$0	$0	$0			$0	$0
C) Insurance Coverage	$1,000	$1,000	$1,000	$1,000			$1,000	$4,000
D) Acquired Insurance Premium	$850	$850	$850	$850			$850	$3,400
E) Total Coverage (Self Insurance + Purchased Insurance)= B+C	$1,000	$1,000	$1,000	$1,000			$1,000	$4,000
F) Total Cost of self Insurance and Insurance	$850	$850	$850	$850			$850	$3,400
G) Realized Losses for the year	$1,200	$0	$0	$0			$300	$1,200
H) Realized Loss Covered by Insurance	$1,000	$0	$0	$0			$250	$1,000
I)Realized Loss to be covered by self insurance or Wildfire fund	$200	$0	$0	$0			$50	$200
J) Funds from self insurance to cover losses beyond insurance	$0	$0	$0	$0			$0	$0
K) Self Insurance Fund at the end of the year	$0	$0	$0	$0			$0	
L) Liquidity impact due to timing of collection from insurance and payments of claims (2 year lag)	$0	$0	$1,000	$0	$0	$0	$250	$1,000
M) Total Realized Loss Covered by Self fund or Insurance =H+J	$1,000	$0	$0	$0			$250	$1,000
N) Loss not covered by insurance or self insurance before Wild Fire Fund	$0	$0	$0	$0			$0	$0
O) Realized Loss covered by Wild Fire Fund	$200	$0	$0	$0			$50	$200
P) Realized Loss beyond Wild Fire Fund	$0	$0	$0	$0			$0	$0
Q) Total Expense for loss coverage: F+N	$850	$850	$850	$850			$850	$3,400

Sheet15

Assumptions

1. Case 1: PG&E collects $250M annually , beginning in Year 1, to grow a self-insurance fund in lieu of purchasing high-cost wildfire liability insurance in the markets
PG&E continues to purchase some insurance in the markets to help reach $1B in covered losses as expected by the AB 1054 WF Fund ·
Case 2: PG&E purchase $1billion insurance under baseline premium to coverage ratio
Case 3: PG&E purchase $1 billion insurance, with elevated premium

2. Case 1 Premium to Insurance Coverage Ratio assumed:	75%	Case 1 Cap for total of Self Insurance and Insurance purchased	$1,000	Case 1 Cap for Insurance Coverage Available in market	750
3. Case 2 Premium to Insurance Coverage Ratio (baseline):	75%			Case 2 Cap for Insurance Coverage	1000
4. Case 3 Premium to Insurance Coverage Ratio(elevated):	85%			Case 3 Cap for Insurance Coverage Available in market	1000

Case 1) Fund Self Insurance account at $250 MM Per Year

	Year 1	Year 2	Year 3	Year 4	Year 5 Liquidity Shift	Year 6 Liquidity Shift	Avg	4yr Total
A) Self Insurance Revenue Collection ($MM)	$250	$250	$250	$250			$250	$1,000
B) Self Insurance fund available for current year	$250	$250	$250	$500			$313	$1,250
C) Insurance Coverage	$750	$750	$750	$500			$688	$2,750
D) Acquired Insurance Premium	$563	$563	$563	$375			$516	$2,063
E) Total Coverage (Self Insurance + Purchased Insurance)= B+C	$1,000	$1,000	$1,000	$1,000			$1,000	$4,000
F) Total Cost of self Insurance and Insurance	$813	$813	$813	$625			$766	$3,063
G) Realized Losses for the year	$1,200	$1,200	$0	$0			$600	$2,400
H) Realized Loss Covered by Insurance	$750	$750	$0	$0			$375	$1,500
I)Realized Loss to be covered by self insurance or Wildfire fund	$450	$450	$0	$0			$225	$900
J) Funds from self insurance to cover losses beyond insurance	$250	$250	$0	$0			$125	$500
K) Self Insurance Fund at the end of the year	$0	$0	$250	$500			$188	
L) Liquidity impact due to timing of collection from insurance and payments of claims (2 year lag)	$0	$0	$750	$750	$0	$0	$375	$1,500
M) Total Realized Loss Covered by Self fund or Insurance =H+J	$1,000	$1,000	$0	$0			$500	$2,000
N) Loss not covered by insurance or self insurance before Wild Fire Fund	$0	$0	$0	$0			$0	$0
O) Realized Loss covered by Wild Fire Fund	$200	$200	$0	$0			$100	$400
P) Realized Loss beyond Wild Fire Fund	$0	$0	$0	$0			$0	$0
Q) Total Expense for loss coverage: F+N	$813	$813	$813	$625			$766	$3,063

Case 2) Insurance Only, normal insurance premium

	Year 1	Year 2	Year 3	Year 4	Year 5 Liquidity Shift	Year 6 Liquidity Shift	Avg	4yr Total
A) Self Insurance Revenue Collection ($MM)	$0	$0	$0	$0			$0	$0
B) Self Insurance fund available for current year	$0	$0	$0	$0			$0	$0
C) Insurance Coverage	$1,000	$1,000	$1,000	$1,000			$1,000	$4,000
D) Acquired Insurance Premium	$750	$750	$750	$750			$750	$3,000
E) Total Coverage (Self Insurance + Purchased Insurance)= B+C	$1,000	$1,000	$1,000	$1,000			$1,000	$4,000
F) Total Cost of self Insurance and Insurance	$750	$750	$750	$750			$750	$3,000
G) Realized Losses for the year	$1,200	$1,200	$0	$0			$600	$2,400
H) Realized Loss Covered by Insurance	$1,000	$1,000	$0	$0			$500	$2,000
I)Realized Loss to be covered by self insurance or Wildfire fund	$200	$200	$0	$0			$100	$400
J) Funds from self insurance to cover losses beyond insurance	$0	$0	$0	$0			$0	$0
K) Self Insurance Fund at the end of the year	$0	$0	$0	$0			$0	
L) Liquidity impact due to timing of collection from insurance and payments of claims (2 year lag)	$0	$0	$1,000	$1,000	$0	$0	$500	$2,000
M) Total Realized Loss Covered by Self fund or Insurance =H+J	$1,000	$1,000	$0	$0			$500	$2,000
N) Loss not covered by insurance or self insurance before Wild Fire Fund	$0	$0	$0	$0			$0	$0
O) Realized Loss covered by Wild Fire Fund	$200	$200	$0	$0			$100	$400
P) Realized Loss beyond Wild Fire Fund	$0	$0	$0	$0			$0	$0
Q) Total Expense for loss coverage: F+N	$750	$750	$750	$750			$750	$3,000

Case 3 **Insurance only, elevated premium**

	Year 1	Year 2	Year 3	Year 4	Year 5 Liquidity Shift	Year 6 Liquidity Shift	Avg	4yr Total
A) Self Insurance Revenue Collection ($MM)	$0	$0	$0	$0			$0	$0
B) Self Insurance fund available for current year	$0	$0	$0	$0			$0	$0
C) Insurance Coverage	$1,000	$1,000	$1,000	$1,000			$1,000	$4,000
D) Acquired Insurance Premium	$850	$850	$850	$850			$850	$3,400
E) Total Coverage (Self Insurance + Purchased Insurance)= B+C	$1,000	$1,000	$1,000	$1,000			$1,000	$4,000
F) Total Cost of self Insurance and Insurance	$850	$850	$850	$850			$850	$3,400
G) Realized Losses for the year	$1,200	$1,200	$0	$0			$600	$2,400
H) Realized Loss Covered by Insurance	$1,000	$1,000	$0	$0			$500	$2,000
I)Realized Loss to be covered by self insurance or Wildfire fund	$200	$200	$0	$0			$100	$400
J) Funds from self insurance to cover losses beyond insurance	$0	$0	$0	$0			$0	$0
K) Self Insurance Fund at the end of the year	$0	$0	$0	$0			$0	
L) Liquidity impact due to timing of collection from insurance and payments of claims (2 year lag)	$0	$0	$1,000	$1,000	$0	$0	$500	$2,000
M) Total Realized Loss Covered by Self fund or Insurance =H+J	$1,000	$1,000	$0	$0			$500	$2,000
N) Loss not covered by insurance or self insurance before Wild Fire Fund	$0	$0	$0	$0			$0	$0
O) Realized Loss covered by Wild Fire Fund	$200	$200	$0	$0			$100	$400
P) Realized Loss beyond Wild Fire Fund	$0	$0	$0	$0			$0	$0
Q) Total Expense for loss coverage: F+N	$850	$850	$850	$850			$850	$3,400

Sheet16

Assumptions

1. Case 1: PG&E collects $250M annually , beginning in Year 1, to grow a self-insurance fund in lieu of purchasing high-cost wildfire liability insurance in the markets
PG&E continues to purchase some insurance in the markets to help reach $1B in covered losses as expected by the AB 1054 WF Fund ·
Case 2: PG&E purchase $1billion insurance under baseline premium to coverage ratio
Case 3: PG&E purchase $1 billion insurance, with elevated premium

2. Case 1 Premium to Insurance Coverage Ratio assumed:	75%	Case 1 Cap for total of Self Insurance and Insurance purchased	$1,000	Case 1 Cap for Insurance Coverage Available in market	750
3. Case 2 Premium to Insurance Coverage Ratio (baseline):	75%			Case 2 Cap for Insurance Coverage	1000
4. Case 3 Premium to Insurance Coverage Ratio(elevated):	85%			Case 3 Cap for Insurance Coverage Available in market	1000

Case 1) Fund Self Insurance account at $250 MM Per Year

	Year 1	Year 2	Year 3	Year 4	Year 5 Liquidity Shift	Year 6 Liquidity Shift	Avg	4yr Total
A) Self Insurance Revenue Collection ($MM)	$250	$250	$250	$250			$250	$1,000
B) Self Insurance fund available for current year	$250	$250	$250	$250			$250	$1,000
C) Insurance Coverage	$750	$750	$750	$750			$750	$3,000
D) Acquired Insurance Premium	$563	$563	$563	$563			$563	$2,250
E) Total Coverage (Self Insurance + Purchased Insurance)= B+C	$1,000	$1,000	$1,000	$1,000			$1,000	$4,000
F) Total Cost of self Insurance and Insurance	$813	$813	$813	$813			$813	$3,250
G) Realized Losses for the year	$1,200	$1,200	$1,200	$0			$900	$3,600
H) Realized Loss Covered by Insurance	$750	$750	$750	$0			$563	$2,250
I)Realized Loss to be covered by self insurance or Wildfire fund	$450	$450	$450	$0			$338	$1,350
J) Funds from self insurance to cover losses beyond insurance	$250	$250	$250	$0			$188	$750
K) Self Insurance Fund at the end of the year	$0	$0	$0	$250			$63	
L) Liquidity impact due to timing of collection from insurance and payments of claims (2 year lag)	$0	$0	$750	$750	$750	$0	$563	$2,250
M) Total Realized Loss Covered by Self fund or Insurance =H+J	$1,000	$1,000	$1,000	$0			$750	$3,000
N) Loss not covered by insurance or self insurance before Wild Fire Fund	$0	$0	$0	$0			$0	$0
O) Realized Loss covered by Wild Fire Fund	$200	$200	$200	$0			$150	$600
P) Realized Loss beyond Wild Fire Fund	$0	$0	$0	$0			$0	$0
Q) Total Expense for loss coverage: F+N	$813	$813	$813	$813			$813	$3,250

Case 2) Insurance Only, normal insurance premium

	Year 1	Year 2	Year 3	Year 4	Year 5 Liquidity Shift	Year 6 Liquidity Shift	Avg	4yr Total
A) Self Insurance Revenue Collection ($MM)	$0	$0	$0	$0			$0	$0
B) Self Insurance fund available for current year	$0	$0	$0	$0			$0	$0
C) Insurance Coverage	$1,000	$1,000	$1,000	$1,000			$1,000	$4,000
D) Acquired Insurance Premium	$750	$750	$750	$750			$750	$3,000
E) Total Coverage (Self Insurance + Purchased Insurance)= B+C	$1,000	$1,000	$1,000	$1,000			$1,000	$4,000
F) Total Cost of self Insurance and Insurance	$750	$750	$750	$750			$750	$3,000
G) Realized Losses for the year	$1,200	$1,200	$1,200	$0			$900	$3,600
H) Realized Loss Covered by Insurance	$1,000	$1,000	$1,000	$0			$750	$3,000
I)Realized Loss to be covered by self insurance or Wildfire fund	$200	$200	$200	$0			$150	$600
J) Funds from self insurance to cover losses beyond insurance	$0	$0	$0	$0			$0	$0
K) Self Insurance Fund at the end of the year	$0	$0	$0	$0			$0	
L) Liquidity impact due to timing of collection from insurance and payments of claims (2 year lag)	$0	$0	$1,000	$1,000	$1,000	$0	$750	$3,000
M) Total Realized Loss Covered by Self fund or Insurance =H+J	$1,000	$1,000	$1,000	$0			$750	$3,000
N) Loss not covered by insurance or self insurance before Wild Fire Fund	$0	$0	$0	$0			$0	$0
O) Realized Loss covered by Wild Fire Fund	$200	$200	$200	$0			$150	$600
P) Realized Loss beyond Wild Fire Fund	$0	$0	$0	$0			$0	$0
Q) Total Expense for loss coverage: F+N	$750	$750	$750	$750			$750	$3,000

Case 3 **Insurance only, elevated premium**

	Year 1	Year 2	Year 3	Year 4	Year 5 Liquidity Shift	Year 6 Liquidity Shift	Avg	4yr Total
A) Self Insurance Revenue Collection ($MM)	$0	$0	$0	$0			$0	$0
B) Self Insurance fund available for current year	$0	$0	$0	$0			$0	$0
C) Insurance Coverage	$1,000	$1,000	$1,000	$1,000			$1,000	$4,000
D) Acquired Insurance Premium	$850	$850	$850	$850			$850	$3,400
E) Total Coverage (Self Insurance + Purchased Insurance)= B+C	$1,000	$1,000	$1,000	$1,000			$1,000	$4,000
F) Total Cost of self Insurance and Insurance	$850	$850	$850	$850			$850	$3,400
G) Realized Losses for the year	$1,200	$1,200	$1,200	$0			$900	$3,600
H) Realized Loss Covered by Insurance	$1,000	$1,000	$1,000	$0			$750	$3,000
I)Realized Loss to be covered by self insurance or Wildfire fund	$200	$200	$200	$0			$150	$600
J) Funds from self insurance to cover losses beyond insurance	$0	$0	$0	$0			$0	$0
K) Self Insurance Fund at the end of the year	$0	$0	$0	$0			$0	
L) Liquidity impact due to timing of collection from insurance and payments of claims (2 year lag)	$0	$0	$1,000	$1,000	$1,000	$0	$750	$3,000
M) Total Realized Loss Covered by Self fund or Insurance =H+J	$1,000	$1,000	$1,000	$0			$750	$3,000
N) Loss not covered by insurance or self insurance before Wild Fire Fund	$0	$0	$0	$0			$0	$0
O) Realized Loss covered by Wild Fire Fund	$200	$200	$200	$0			$150	$600
P) Realized Loss beyond Wild Fire Fund	$0	$0	$0	$0			$0	$0
Q) Total Expense for loss coverage: F+N	$850	$850	$850	$850			$850	$3,400

Sheet17

Assumptions

1. Case 1: PG&E collects $250M annually , beginning in Year 1, to grow a self-insurance fund in lieu of purchasing high-cost wildfire liability insurance in the markets
PG&E continues to purchase some insurance in the markets to help reach $1B in covered losses as expected by the AB 1054 WF Fund ·
Case 2: PG&E purchase $1billion insurance under baseline premium to coverage ratio
Case 3: PG&E purchase $1 billion insurance, with elevated premium

2. Case 1 Premium to Insurance Coverage Ratio assumed:	75%	Case 1 Cap for total of Self Insurance and Insurance purchased	$1,000	Case 1 Cap for Insurance Coverage Available in market	750
3. Case 2 Premium to Insurance Coverage Ratio (baseline):	75%			Case 2 Cap for Insurance Coverage	1000
4. Case 3 Premium to Insurance Coverage Ratio(elevated):	85%			Case 3 Cap for Insurance Coverage Available in market	1000

Case 1) Fund Self Insurance account at $250 MM Per Year

	Year 1	Year 2	Year 3	Year 4	Year 5 Liquidity Shift	Year 6 Liquidity Shift	Avg	4yr Total
A) Self Insurance Revenue Collection ($MM)	$250	$250	$250	$250			$250	$1,000
B) Self Insurance fund available for current year	$250	$250	$250	$250			$250	$1,000
C) Insurance Coverage	$750	$750	$750	$750			$750	$3,000
D) Acquired Insurance Premium	$563	$563	$563	$563			$563	$2,250
E) Total Coverage (Self Insurance + Purchased Insurance)= B+C	$1,000	$1,000	$1,000	$1,000			$1,000	$4,000
F) Total Cost of self Insurance and Insurance	$813	$813	$813	$813			$813	$3,250
G) Realized Losses for the year	$1,200	$1,200	$1,200	$1,200			$1,200	$4,800
H) Realized Loss Covered by Insurance	$750	$750	$750	$750			$750	$3,000
I)Realized Loss to be covered by self insurance or Wildfire fund	$450	$450	$450	$450			$450	$1,800
J) Funds from self insurance to cover losses beyond insurance	$250	$250	$250	$250			$250	$1,000
K) Self Insurance Fund at the end of the year	$0	$0	$0	$0			$0	
L) Liquidity impact due to timing of collection from insurance and payments of claims (2 year lag)	$0	$0	$750	$750	$750	$750	$750	$3,000
M) Total Realized Loss Covered by Self fund or Insurance =H+J	$1,000	$1,000	$1,000	$1,000			$1,000	$4,000
N) Loss not covered by insurance or self insurance before Wild Fire Fund	$0	$0	$0	$0			$0	$0
O) Realized Loss covered by Wild Fire Fund	$200	$200	$200	$200			$200	$800
P) Realized Loss beyond Wild Fire Fund	$0	$0	$0	$0			$0	$0
Q) Total Expense for loss coverage: F+N	$813	$813	$813	$813			$813	$3,250

Case 2) Insurance Only, normal insurance premium

	Year 1	Year 2	Year 3	Year 4	Year 5 Liquidity Shift	Year 6 Liquidity Shift	Avg	4yr Total
A) Self Insurance Revenue Collection ($MM)	$0	$0	$0	$0			$0	$0
B) Self Insurance fund available for current year	$0	$0	$0	$0			$0	$0
C) Insurance Coverage	$1,000	$1,000	$1,000	$1,000			$1,000	$4,000
D) Acquired Insurance Premium	$750	$750	$750	$750			$750	$3,000
E) Total Coverage (Self Insurance + Purchased Insurance)= B+C	$1,000	$1,000	$1,000	$1,000			$1,000	$4,000
F) Total Cost of self Insurance and Insurance	$750	$750	$750	$750			$750	$3,000
G) Realized Losses for the year	$1,200	$1,200	$1,200	$1,200			$1,200	$4,800
H) Realized Loss Covered by Insurance	$1,000	$1,000	$1,000	$1,000			$1,000	$4,000
I)Realized Loss to be covered by self insurance or Wildfire fund	$200	$200	$200	$200			$200	$800
J) Funds from self insurance to cover losses beyond insurance	$0	$0	$0	$0			$0	$0
K) Self Insurance Fund at the end of the year	$0	$0	$0	$0			$0	
L) Liquidity impact due to timing of collection from insurance and payments of claims (2 year lag)	$0	$0	$1,000	$1,000	$1,000	$1,000	$1,000	$4,000
M) Total Realized Loss Covered by Self fund or Insurance =H+J	$1,000	$1,000	$1,000	$1,000			$1,000	$4,000
N) Loss not covered by insurance or self insurance before Wild Fire Fund	$0	$0	$0	$0			$0	$0
O) Realized Loss covered by Wild Fire Fund	$200	$200	$200	$200			$200	$800
P) Realized Loss beyond Wild Fire Fund	$0	$0	$0	$0			$0	$0
Q) Total Expense for loss coverage: F+N	$750	$750	$750	$750			$750	$3,000

Case 3 **Insurance only, elevated premium**

	Year 1	Year 2	Year 3	Year 4	Year 5 Liquidity Shift	Year 6 Liquidity Shift	Avg	4yr Total
A) Self Insurance Revenue Collection ($MM)	$0	$0	$0	$0			$0	$0
B) Self Insurance fund available for current year	$0	$0	$0	$0			$0	$0
C) Insurance Coverage	$1,000	$1,000	$1,000	$1,000			$1,000	$4,000
D) Acquired Insurance Premium	$850	$850	$850	$850			$850	$3,400
E) Total Coverage (Self Insurance + Purchased Insurance)= B+C	$1,000	$1,000	$1,000	$1,000			$1,000	$4,000
F) Total Cost of self Insurance and Insurance	$850	$850	$850	$850			$850	$3,400
G) Realized Losses for the year	$1,200	$1,200	$1,200	$1,200			$1,200	$4,800
H) Realized Loss Covered by Insurance	$1,000	$1,000	$1,000	$1,000			$1,000	$4,000
I)Realized Loss to be covered by self insurance or Wildfire fund	$200	$200	$200	$200			$200	$800
J) Funds from self insurance to cover losses beyond insurance	$0	$0	$0	$0			$0	$0
K) Self Insurance Fund at the end of the year	$0	$0	$0	$0			$0	
L) Liquidity impact due to timing of collection from insurance and payments of claims (2 year lag)	$0	$0	$1,000	$1,000	$1,000	$1,000	$1,000	$4,000
M) Total Realized Loss Covered by Self fund or Insurance =H+J	$1,000	$1,000	$1,000	$1,000			$1,000	$4,000
N) Loss not covered by insurance or self insurance before Wild Fire Fund	$0	$0	$0	$0			$0	$0
O) Realized Loss covered by Wild Fire Fund	$200	$200	$200	$200			$200	$800
P) Realized Loss beyond Wild Fire Fund	$0	$0	$0	$0			$0	$0
Q) Total Expense for loss coverage: F+N	$850	$850	$850	$850			$850	$3,400

Average of Scenarios

Assumptions

1. Case 1: PG&E collects $250M annually , beginning in Year 1, to grow a self-insurance fund in lieu of purchasing high-cost wildfire liability insurance in the markets
PG&E continues to purchase some insurance in the markets to help reach $1B in covered losses as expected by the AB 1054 WF Fund ·
Case 2: PG&E purchase $1billion insurance under baseline premium to coverage ratio
Case 3: PG&E purchase $1 billion insurance, with elevated premium

2. Case 1 Premium to Insurance Coverage Ratio assumed:	75%	Case 1 Cap for total of Self Insurance and Insurance purchased	$1,000	Case 1 Cap for Insurance Coverage Available in market	750
3. Case 2 Premium to Insurance Coverage Ratio (baseline):	75%			Case 2 Cap for Insurance Coverage	1000
4. Case 3 Premium to Insurance Coverage Ratio(elevated):	85%			Case 3 Cap for Insurance Coverage Available in market	1000

Case 1) Fund Self Insurance account at $250 MM Per Year

	Year 1	Year 2	Year 3	Year 4	Year 5 Liquidity Shift	Year 6 Liquidity Shift	Avg	4yr Total
A) Self Insurance Revenue Collection ($MM)	$250	$250	$250	$250			$250	$1,000
B) Self Insurance fund available for current year	$250	$406	$550	$706			$478	$1,912
C) Insurance Coverage	$750	$594	$450	$294			$522	$2,088
D) Acquired Insurance Premium	$563	$446	$338	$221			$392	$1,566
E) Total Coverage (Self Insurance + Purchased Insurance)= B+C	$1,000	$1,000	$1,000	$1,000			$1,000	$4,000
F) Total Cost of self Insurance and Insurance	$813	$696	$588	$471			$642	$2,566
G) Realized Losses for the year	$706	$529	$353	$176			$441	$1,765
H) Realized Loss Covered by Insurance	$565	$388	$235	$106			$324	$1,294
I)Realized Loss to be covered by self insurance or Wildfire fund	$141	$141	$118	$71			$118	$471
J) Funds from self insurance to cover losses beyond insurance	$94	$106	$94	$59			$88	$353
K) Self Insurance Fund at the end of the year	$156	$300	$456	$647			$390	
L) Liquidity impact due to timing of collection from insurance and payments of claims (2 year lag)	$0	$0	$565	$388	$250	$113	$324	$1,294
M) Total Realized Loss Covered by Self fund or Insurance =H+J	$659	$494	$329	$165			$412	$1,647
N) Loss not covered by insurance or self insurance before Wild Fire Fund	$0	$0	$0	$0			$0	$0
O) Realized Loss covered by Wild Fire Fund	$47	$35	$24	$12			$29	$118
P) Realized Loss beyond Wild Fire Fund	$0	$0	$0	$0			$0	$0
Q) Total Expense for loss coverage: F+N	$813	$696	$588	$471			$642	$2,566

Case 2) Insurance Only, normal insurance premium

	Year 1	Year 2	Year 3	Year 4	Year 5 Liquidity Shift	Year 6 Liquidity Shift	Avg	4yr Total
A) Self Insurance Revenue Collection ($MM)	$0	$0	$0	$0			$0	$0
B) Self Insurance fund available for current year	$0	$0	$0	$0			$0	$0
C) Insurance Coverage	$1,000	$1,000	$1,000	$1,000			$1,000	$4,000
D) Acquired Insurance Premium	$750	$750	$750	$750			$750	$3,000
E) Total Coverage (Self Insurance + Purchased Insurance)= B+C	$1,000	$1,000	$1,000	$1,000			$1,000	$4,000
F) Total Cost of self Insurance and Insurance	$750	$750	$750	$750			$750	$3,000
G) Realized Losses for the year	$706	$529	$353	$176			$441	$1,765
H) Realized Loss Covered by Insurance	$659	$494	$329	$165			$412	$1,647
I)Realized Loss to be covered by self insurance or Wildfire fund	$47	$35	$24	$12			$29	$118
J) Funds from self insurance to cover losses beyond insurance	$0	$0	$0	$0			$0	$0
K) Self Insurance Fund at the end of the year	$0	$0	$0	$0			$0	
L) Liquidity impact due to timing of collection from insurance and payments of claims (2 year lag)	$0	$0	$659	$494	$329	$165	$412	$1,647
M) Total Realized Loss Covered by Self fund or Insurance =H+J	$659	$494	$329	$165			$412	$1,647
N) Loss not covered by insurance or self insurance before Wild Fire Fund	$0	$0	$0	$0			$0	$0
O) Realized Loss covered by Wild Fire Fund	$47	$35	$24	$12			$29	$118
P) Realized Loss beyond Wild Fire Fund	$0	$0	$0	$0			$0	$0
Q) Total Expense for loss coverage: F+N	$750	$750	$750	$750			$750	$3,000

Case 3 **Insurance only, elevated premium**

	Year 1	Year 2	Year 3	Year 4	Year 5 Liquidity Shift	Year 6 Liquidity Shift	Avg	4yr Total
A) Self Insurance Revenue Collection ($MM)	$0	$0	$0	$0			$0	$0
B) Self Insurance fund available for current year	$0	$0	$0	$0			$0	$0
C) Insurance Coverage	$1,000	$1,000	$1,000	$1,000			$1,000	$4,000
D) Acquired Insurance Premium	$850	$850	$850	$850			$850	$3,400
E) Total Coverage (Self Insurance + Purchased Insurance)= B+C	$1,000	$1,000	$1,000	$1,000			$1,000	$4,000
F) Total Cost of self Insurance and Insurance	$850	$850	$850	$850			$850	$3,400
G) Realized Losses for the year	$706	$529	$353	$176			$441	$1,765
H) Realized Loss Covered by Insurance	$659	$494	$329	$165			$412	$1,647
I)Realized Loss to be covered by self insurance or Wildfire fund	$47	$35	$24	$12			$29	$118
J) Funds from self insurance to cover losses beyond insurance	$0	$0	$0	$0			$0	$0
K) Self Insurance Fund at the end of the year	$0	$0	$0	$0			$0	
L) Liquidity impact due to timing of collection from insurance and payments of claims (2 year lag)	$0	$0	$659	$494	$329	$165	$412	$1,647
M) Total Realized Loss Covered by Self fund or Insurance =H+J	$659	$494	$329	$165			$412	$1,647
N) Loss not covered by insurance or self insurance before Wild Fire Fund	$0	$0	$0	$0			$0	$0
O) Realized Loss covered by Wild Fire Fund	$47	$35	$24	$12			$29	$118
P) Realized Loss beyond Wild Fire Fund	$0	$0	$0	$0			$0	$0
Q) Total Expense for loss coverage: F+N	$850	$850	$850	$850			$850	$3,400

PACIFIC GAS AND ELECTRIC COMPANY
2023 GENERAL RATE CASE
Exhibit (PG&E-9), Administrative and General Expenses

WORKPAPERS SUPPORTING
Compliance & Ethics

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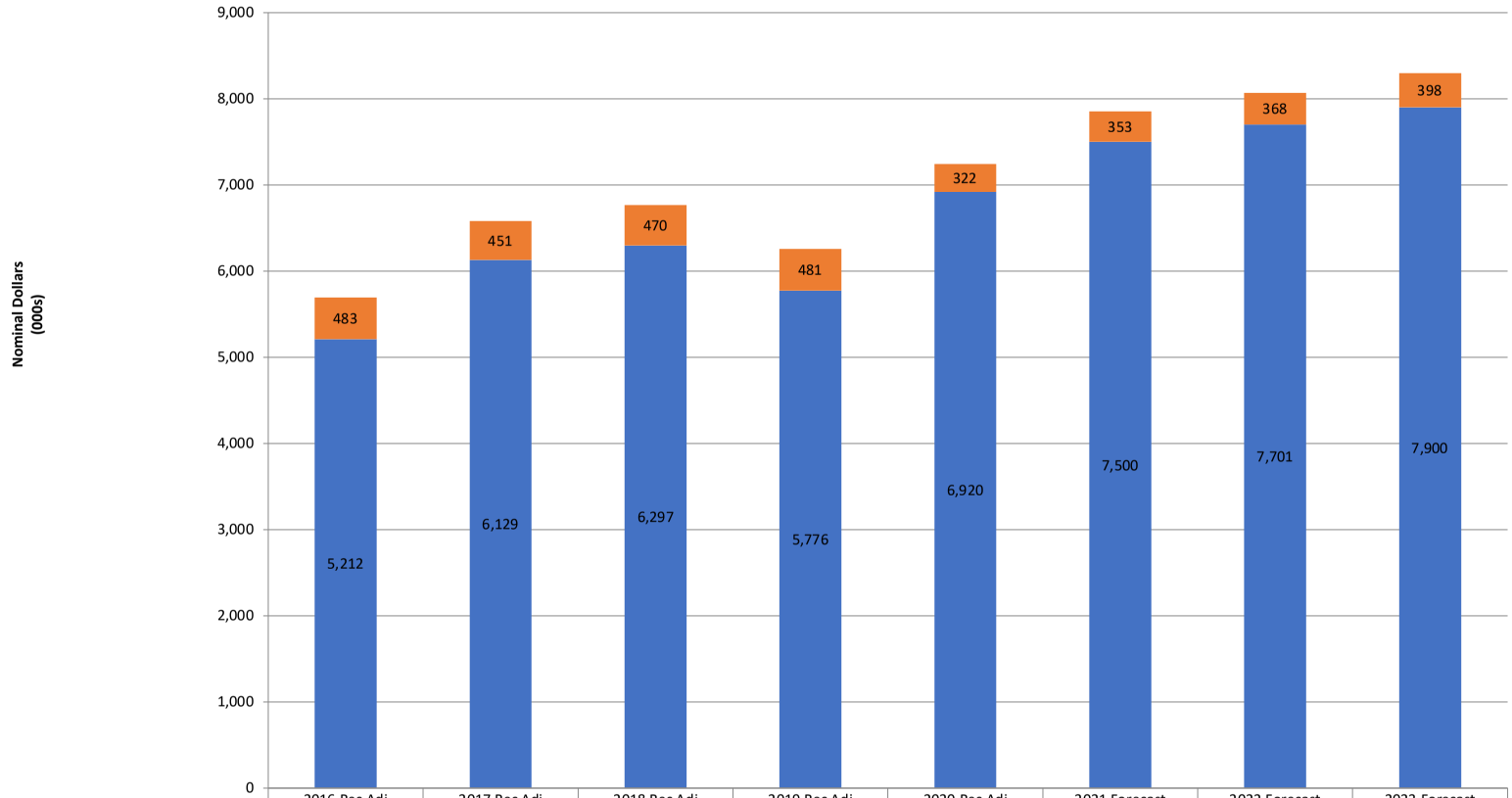
PACIFIC GAS AND ELECTRIC COMPANY
2023 GENERAL RATE CASE
Exhibit (PG&E-9), ADMINISTRATIVE AND GENERAL EXPENSES
Compliance and Ethics Organization

Schedule 1
GRC Departments

Purpose: This schedule shows each Department in the Organization.

PACIFIC GAS AND ELECTRIC COMPANY
2023 GENERAL RATE CASE
Exhibit (PG&E-9), Administrative and General Expenses
Compliance & Ethics

Schedule 2
Historical and Forecast GRC Expense Bar Chart
Nominal Dollars
($000s)



	2016 Rec Adj	2017 Rec Adj	2018 Rec Adj	2019 Rec Adj	2020 Rec Adj	2021 Forecast	2022 Forecast	2023 Forecast
Immediate Office Compliance & Ethics	483	451	470	481	322	353	368	398
Compliance and Ethics	5,212	6,129	6,297	5,776	6,920	7,500	7,701	7,900

PACIFIC GAS AND ELECTRIC COMPANY
2023 GENERAL RATE CASE
Exhibit (PG&E-9), Administrative and General Expenses
Compliance & Ethics

Schedule 3
Historical and Forecast GRC Expenses (FERC Account 920, 921, 923)
Nominal Dollars
($000s)

		Recorded Adjusted					Forecast			
Line	Description	2016	2017	2018	2019	2020	2021	2022	2023	Ref[a]
ORGANIZATION VIEW										
1	920 - Admin & Gen Salaries	1,827	2,854	3,085	3,483	3,399	4,066	4,180	4,309	
2	921 - Office Supplies & Ex	251	440	181	168	109	353	363	372	
3	923 - Outside Svc Employ - Utility	3,135	2,836	3,032	2,598	3,726	3,434	3,526	3,617	
4	923 - Outside Svc Employ - Corp	483	451	470	8	7				
5	**Total**	**5,695**	**6,580**	**6,767**	**6,257**	**7,241**	**7,853**	**8,069**	**8,298**	
6	**Change from Prior Year**		**885**	**187**	**(510)**	**984**	**612**	**216**	**229**	
DEPARTMENT VIEW										
7	**Compliance and Ethics**									
8	920 - Admin & Gen Salaries	1,827	2,854	3,085	3,010	3,085	3,713	3,812	3,911	Sch. D1, Line 1
9	921 - Office Supplies & Ex	251	440	181	168	109	353	363	372	Sch. D1, Line 2
10	923 - Outside Svc Employ - Utility	3,135	2,836	3,032	2,598	3,726	3,434	3,526	3,617	Sch. D1, Line 3
11	923 - Outside Svc Employ - Corp									Sch. D1, Line 4
12	**Total**	**5,212**	**6,129**	**6,297**	**5,776**	**6,920**	**7,500**	**7,701**	**7,900**	Sch. D1, Line 5
13	**Change from Prior Year**		**917**	**168**	**(521)**	**1,144**	**580**	**201**	**199**	
14	**Immediate Office Compliance & Ethi**									
15	920 - Admin & Gen Salaries				473	314	353	368	398	Sch. D1, Line 1
16	921 - Office Supplies & Ex									Sch. D1, Line 2
17	923 - Outside Svc Employ - Utility									Sch. D1, Line 3
18	923 - Outside Svc Employ - Corp	483	451	470	8	7				Sch. D1, Line 4
19	**Total**	**483**	**451**	**470**	**481**	**322**	**353**	**368**	**398**	Sch. D1, Line 5
20	**Change from Prior Year**		**(32)**	**19**	**11**	**(159)**	**31**	**15**	**30**	

(a) Please refer to the appropriate Department workpapers for further details.

PACIFIC GAS AND ELECTRIC COMPANY
2023 GENERAL RATE CASE
Exhibit (PG&E-9), Administrative and General Expenses
Compliance & Ethics

Schedule 4
Historical and Forecast GRC Expenses (FERC Account 920, 921, 923)
Base Year Dollars
($000s)

		Recorded Adjusted					Forecast			
Line	Description	2016	2017	2018	2019	2020	2021	2022	2023	Ref[a]
ORGANIZATION VIEW										
1	920 - Admin & Gen Salaries	2,076	3,138	3,284	3,581	3,399	3,946	3,927	3,920	
2	921 - Office Supplies & Ex	267	461	187	170	109	348	351	352	
3	923 - Outside Svc Employ - Utility	3,338	2,975	3,128	2,625	3,726	3,386	3,411	3,422	
4	923 - Outside Svc Employ - Corp	515	473	485	8	7				
5	**Total**	**6,196**	**7,047**	**7,084**	**6,384**	**7,241**	**7,680**	**7,689**	**7,694**	
6	**Change from Prior Year**		**851**	**37**	**(700)**	**857**	**439**	**9**	**5**	
DEPARTMENT VIEW										
7	**Compliance and Ethics**									
8	920 - Admin & Gen Salaries	2,076	3,138	3,284	3,103	3,085	3,603	3,581	3,558	Sch. D2, Line 1
9	921 - Office Supplies & Ex	267	461	187	170	109	348	351	352	Sch. D2, Line 2
10	923 - Outside Svc Employ - Utility	3,338	2,975	3,128	2,625	3,726	3,386	3,411	3,422	Sch. D2, Line 3
11	923 - Outside Svc Employ - Corp									Sch. D2, Line 4
12	**Total**	**5,681**	**6,574**	**6,599**	**5,898**	**6,920**	**7,337**	**7,344**	**7,332**	Sch. D2, Line 5
13	**Change from Prior Year**		**893**	**25**	**(701)**	**1,022**	**417**	**7**	**(12)**	
14	**Immediate Office Compliance & Ethi**									
15	920 - Admin & Gen Salaries				478	314	343	346	362	Sch. D2, Line 1
16	921 - Office Supplies & Ex									Sch. D2, Line 2
17	923 - Outside Svc Employ - Utility									Sch. D2, Line 3
18	923 - Outside Svc Employ - Corp	515	473	485	8	7				Sch. D2, Line 4
19	**Total**	**515**	**473**	**485**	**486**	**322**	**343**	**346**	**362**	Sch. D2, Line 5
20	**Change from Prior Year**		**(42)**	**12**	**1**	**(164)**	**21**	**3**	**16**	

PACIFIC GAS AND ELECTRIC COMPANY
2023 GENERAL RATE CASE
Exhibit (PG&E-9), Administrative and General Expenses
Compliance & Ethics

Schedule 5
Historical Adjustments
Nominal Dollars
($000s)

Purpose: This schedule summarizes the recorded costs, adjustments and recorded adjusted costs for the Organization. For a description of the adjustments, please refer to the Department Workpaper schedule D4.

Line	Description	2016	2017	2018	2019	2020	Ref[(a)]
ORGANIZATION VIEW							
1	Recorded GRC Subtotal	5,695	6,580	6,767	5,784	6,928	
2	Adjustments				473	314	
3	**Recorded Adjusted**	**5,695**	**6,580**	**6,767**	**6,257**	**7,242**	Sch. 3, Line 5
DEPARTMENT VIEW							
	Recorded (FERC 920,921, and 923)						
4	Compliance and Ethics	5,212	6,129	6,297	5,776	6,920	
5	Immediate Office Compliance & Ethics	483	451	470	8	7	
6	**Total**	**5,695**	**6,580**	**6,767**	**5,784**	**6,928**	
	Adjustments (FERC 920,921, and 923)						
7	Compliance and Ethics						
8	Immediate Office Compliance & Ethics				473	314	
9	**Total**				**473**	**314**	
	Recorded Adjusted (FERC 920,921, and 923)						
10	Compliance and Ethics	5,212	6,129	6,297	5,776	6,920	
11	Immediate Office Compliance & Ethics	483	451	470	481	322	
12	**Total**	**5,695**	**6,580**	**6,767**	**6,257**	**7,242**	

PACIFIC GAS AND ELECTRIC COMPANY
2023 GENERAL RATE CASE
Exhibit (PG&E-9), Administrative and General Expenses
Compliance & Ethics

Schedule 6
Full Time Equivalent (FTE) Forecast

Purpose: This schedule shows the Full Time Equivalent (FTE) forecast for the organization.
Section 1 shows the year-end FTEs and vacancies for each Department in the base year, and the total forecast FTEs through the test year.
Section 2 shows the year over year changes in FTEs for each Department through the test year.

		A	B	C=(A+B)	D	E	F
Line	Description	2020 Year-End FTE	2020 Vacancies	2020 Year End FTE + Vacancies	2021 Forecast	2022 Forecast	2023 Forecast
Section 1: FTE by Department							
1	Compliance and Ethics	22.0	7.0	29.0	29.0	29.0	29.0
2	Immediate Office Compliance & Ethics	1.0		1.0	1.0	1.0	1.0
3	**Total**	**23.0**	**7.0**	**30.0**	**30.0**	**30.0**	**30.0**
Section 2: Year Over Year FTE Changes by Department							
4	Compliance and Ethics						
5	Immediate Office Compliance & Ethics						
6	**Total**						

PACIFIC GAS AND ELECTRIC COMPANY
2023 GENERAL RATE CASE
Exhibit (PG&E-9), Administrative and General Expenses
Compliance & Ethics

Schedule 7
Year Over Year FTE Changes

Purpose: This schedule explains the year over year changes in the Full Time Equivalent (FTE) forecast.

Line	Department	Inc/(Dec)	Explanation
		0	
1			

PACIFIC GAS AND ELECTRIC COMPANY
2023 GENERAL RATE CASE
Exhibit (PG&E-9), Administrative and General Expenses
Compliance & Ethics

Schedule 8
Summary of Vacancy Savings Calculation
Nominal Dollars
($000s)

Purpose: This schedule shows total vacancy savings for the Organization. For the calculation of vacancy savings for each department, please refer to the Department workpaper schedule D7.

		Forecast			
Line	**Description**	**2021**	**2022**	**2023**	**Ref[a]**
FERC Account 920 - Admin & Gen Salaries					
ORGANIZATION VIEW					
1	Direct Labor	4,608	4,738	4,883	
2	Vacancy Savings	(542)	(558)	(574)	
3	Indirect Labor				
4	**Total Labor**	**4,066**	**4,180**	**4,309**	Sch. 3, Line 1
DEPARTMENT VIEW					
5	**Compliance and Ethics**				
6	Direct Labor	4,255	4,370	4,485	
7	Vacancy Savings	(542)	(558)	(574)	
8	Indirect Labor				
9	**Total Labor**	**3,713**	**3,812**	**3,911**	
	Immediate Office Compliance & Ethics				
10	Direct Labor	353	368	398	
11	Vacancy Savings				
12	Indirect Labor				
13	**Total Labor**	**353**	**368**	**398**	

PACIFIC GAS AND ELECTRIC COMPANY
2023 GENERAL RATE CASE
Exhibit (PG&E-9), Administrative and General Expenses
Compliance and Ethics Organization

Schedule 9
Calculation of Capitalization Rate

Purpose:
- This schedule shows the capitalization rates for each Department. Witnesses were asked to identify work performed by their organization that could be eliminated if there were no new or ongoing construction activities being performed by the Company.
- The Department schedules indicated in the Reference column below show the calculation of the capitalization rate for each Department.

Line	Department	Capital Allocation % Labor	Capital Allocation % Materials	Capital Allocation $ Labor	Capital Allocation $ Materials	Ref[(a)]
1	1) Compliance & Ethics Immediate Office	0.00%	0.00%	-	-	Sch. D8, Lines 2, 5
2	2) Compliance & Ethics	0.00%	0.00%	-	-	Sch. D8, Lines 2, 5

(a) Please refer to the appropriate Department workpapers for further details.

PACIFIC GAS AND ELECTRIC COMPANY
2023 GENERAL RATE CASE
Exhibit (PG&E-9), Administrative and General Expenses

WORKPAPERS SUPPORTING
Chapter 4, Immediate Office, Compliance & Ethics

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▪ Historical and Forecast Year over Year Walk	Schedule D3	WP 4-13
▪ Historical Adjustments (2016-2020)	Schedule D4	WP 4-14
▪ Explanations of Historical Adjustments	Schedule D5	WP 4-15
▪ Historical Adjustments by FERC Account	Schedule D6	WP 4-16
▪ Summary of Vacancy Savings Calculation	Schedule D7	WP 4-17
▪ Calculation of Capitalization Rate	Schedule D8	WP 4-18

PACIFIC GAS AND ELECTRIC COMPANY
2023 GENERAL RATE CASE
Exhibit (PG&E-9), Administrative and General Expenses
Immediate Office Compliance & Ethics

Schedule D1
Historical and Forecast GRC Expenses (FERC Account 920, 921, 923)
Nominal Dollars
($000s)

		Recorded Adjusted					Forecast			
Line	**Description**	**2016**	**2017**	**2018**	**2019**	**2020**	**2021**	**2022**	**2023**	**Ref[a]**
Department										
1	920 - Admin & Gen Salaries				473	314	353	368	398	
2	921 - Office Supplies & Ex									
3	923 - Outside Svc Employ - Utility									
4	923 - Outside Svc Employ - Corp	483	451	470	8	7				
5	**Total**	**483**	**451**	**470**	**481**	**322**	**353**	**368**	**398**	
6	**Change from Prior Year**		**(32)**	**19**	**11**	**(160)**	**31**	**15**	**30**	
Sub-Departments										
	Immediate Office Compliance & Ethics									
7	920 - Admin & Gen Salaries				473	314	353	368	398	
8	921 - Office Supplies & Ex									
9	923 - Outside Svc Employ - Utility									
10	923 - Outside Svc Employ - Corp	483	451	470	8	7				
11	**Total**	**483**	**451**	**470**	**481**	**322**	**353**	**368**	**398**	
12	**Change from Prior Year**		**(32)**	**19**	**11**	**(159)**	**31**	**15**	**30**	

Lines 1, 4, 7 & 10, Columns 2019 & 2020 values vary from the values listed in the Results of Operations (RO) Model due to errata.
These amounts do not align to the RO Model provided to the Public Advocates Office at the time of filing. The RO will be updated to incorporate these errata with the Joint Comparison Exhibit submittal.

PACIFIC GAS AND ELECTRIC COMPANY
2023 GENERAL RATE CASE
Exhibit (PG&E-9), Administrative and General Expenses
Immediate Office Compliance & Ethics

Schedule D2
Historical and Forecast GRC Expenses (FERC Account 920, 921, 923)
Base Year Dollars
($000s)

		Recorded Adjusted					Forecast			
Line	**Description**	**2016**	**2017**	**2018**	**2019**	**2020**	**2021**	**2022**	**2023**	**Ref[a]**
Department										
1	920 - Admin & Gen Salaries				478	314	343	346	362	
2	921 - Office Supplies & Ex									
3	923 - Outside Svc Employ - Utility									
4	923 - Outside Svc Employ - Corp	515	473	485	8	7				
5	**Total**	**515**	**473**	**485**	**486**	**322**	**343**	**346**	**362**	
6	**Change from Prior Year**		**(42)**	**12**	**1**	**(165)**	**21**	**3**	**16**	
Sub-Departments										
	Immediate Office Compliance & Ethics									
7	920 - Admin & Gen Salaries				478	314	343	346	362	
8	921 - Office Supplies & Ex									
9	923 - Outside Svc Employ - Utility									
10	923 - Outside Svc Employ - Corp	515	473	485	8	7				
11	**Total**	**515**	**473**	**485**	**486**	**322**	**343**	**346**	**362**	
12	**Change from Prior Year**		**(42)**	**12**	**1**	**(164)**	**21**	**3**	**16**	

	Escalation Factor [1] [2] [3]	**2016**	**2017**	**2018**	**2019**	**2020**	**2021**	**2022**	**2023**
13									
14	920 - Admin & Gen Salaries	0.8799	0.9095	0.9393	0.9701	1.0000	1.0306	1.0644	1.0993
15	921 - Office Supplies & Ex	0.9391	0.9531	0.9664	0.9857	1.0000	1.0142	1.0336	1.0570
16	923 - Outside Svc Employ - Utility	0.9391	0.9531	0.9691	0.9898	1.0000	1.0142	1.0336	1.0570
17	923 - Outside Svc Employ - Corp	0.9391	0.9531	0.9691	0.9898	1.0000	1.0142	1.0336	1.0570
18						Base Year			

[1] Base Dollar = Nominal Dollar (from Schedule D1)/Annual Escalation Factor
[2] See Exhibit (PG&E-8) - Human Resources, Ch. 4.- Compensation, STIP, Non-qualified Retirement and Labor Escalations.
[3] See Exhibit (PG&E-12) - General Report, Ch. 3.- Escalation Rates.

Lines 1, 4, 7 & 10, Columns 2019 & 2020 values vary from the values listed in the Results of Operations (RO) Model due to errata.
These amounts do not align to the RO Model provided to the Public Advocates Office at the time of filing. The RO will be updated to incorporate these errata with the Joint Comparison Exhibit submittal.

Pacific Gas and Electric Company
2023 General Rate Case
Exhibit (PG&E-9), Administrative and General Expenses
Immediate Office Compliance & Ethics

Schedule D3
Historical and Forecast Year over Year Walk
Nominal Dollars
($000s)

Purpose: This schedule shows the change in costs from 2016 through 2023 by cost type and FERC account.

				FERC Account					
	Year	Cost Type	Amount	920	921	923-Utility	923-Corp	Explanation	Ref
1	2016	**Recorded Adjusted**	**483**				**483**		Sch. D1, Line 5
2	to	Labor						Below variance threshold	
3	2017	Materials & Employee Related							
4		Contracts							
5		Corporation Charges	(32)				(32)		
6		**Net Change**	**(32)**				**(32)**		Sch. D1, Line 6
9	2017	**Recorded Adjusted**	**451**				**451**		Sch. D1, Line 5
10	to	Labor						Below variance threshold	
11	2018	Materials & Employee Related							
12		Contracts							
13		Corporation Charges	19				19		
14		**Net Change**	**19**				**19**		Sch. D1, Line 6
15	2018	**Recorded Adjusted**	**470**				**470**		Sch. D1, Line 5
16	to	Labor	473	473				Below variance threshold	
17	2019	Materials & Employee Related							
18		Contracts							
19		Corporation Charges	(462)				(462)		
20		**Net Change**	**11**	**473**			**(462)**		Sch. D1, Line 6
21	2019	**Recorded Adjusted**	**481**	**473**			**8**		Sch. D1, Line 5
22	to	Labor	(159)	(159)				Decrease primarily due to retirement of SVP before the end	
23	2020	Materials & Employee Related						of the year.	
24		Contracts							
25		Corporation Charges	(1)				(1)		
26		**Net Change**	**(160)**	**(159)**			**(1)**		Sch. D1, Line 6
27	2020	**Forecast**	**322**	**314**			**7**		Sch. D1, Line 5
28	to	Labor	39	39				FERC 920: Labor escalation	
29	2021	Materials & Employee Related						FERC 923 Corp: Immaterial Variance	
30		Contracts							
31		Corporation Charges	(7)				(7)		
32		**Net Change**	**31**	**39**			**(7)**		Sch. D1, Line 6
33	2021	**Forecast**	**353**	**353**					Sch. D1, Line 5
34	to	Labor	15	15				FERC 920: Immaterial Variance	
35	2022	Materials & Employee Related							
36		Contracts							
37		Corporation Charges							
38		**Net Change**	**15**	**15**					Sch. D1, Line 6
39	2022	**Forecast**	**368**	**368**					Sch. D1, Line 5
40	to	Labor	30	30				FERC 920: Immaterial Variance	
41	2023	Materials & Employee Related							
42		Contracts							
43		Corporation Charges							
44		**Net Change**	**30**	**30**					Sch. D1, Line 6
45	2023	**Forecast**	**398**	**398**					Sch. D1, Line 5

PACIFIC GAS AND ELECTRIC COMPANY
2023 GENERAL RATE CASE
Exhibit (PG&E-9), Administrative and General Expenses
Immediate Office Compliance & Ethics

Schedule D4
Historical Adjustments
Nominal Dollars
($000s)

Purpose: This schedule shows the calculation of the Recorded Adjusted costs appearing on Schedule D1. Line 1 shows the total Recorded costs for each of the historical years, and Lines 2 through 6 show the adjustments made to determine the Recorded Adjusted costs. The two types of adjustments are: (1) Reorganizations, which reflect the movement of employees or contracts from one department to another; and (2) Other Adjustments, which relate to costs excluded from the GRC forecast of the department.

Line	Description	2016	2017	2018	2019	2020	Ref
1	**Recorded**	**483**	**451**	**470**	**8**	**7**	Sch. D6, Line 5
	Adjustments:						
2	Reorganizations						
3	**Subtotal Reorganizations**						
4	Other Adjustments				473	314	
5	Event Driven Adjustment						
6	**Subtotal Other Adjustments**				473	314	
7	**Total Adjustments (line 3 + line 5)**						Sch. D6, line 10
8	**Recorded Adjusted (line 1 + line 6)**	**483**	**451**	**470**	**481**	**322**	Sch. D1, line 5

PACIFIC GAS AND ELECTRIC COMPANY
2023 GENERAL RATE CASE
Exhibit (PG&E-9), Administrative and General Expenses
Immediate Office Compliance & Ethics

Schedule D5
Explanations of Historical Adjustments to Support Schedule D4

Table 1: This table provides the business purpose of each Reorganization adjustment on Schedule D4.

Sch. D4 Adj Line	From Department	To Department	Explanation *(e.g. Business purpose of the adjustment)*

Table 2: This table provides the business purpose of each Other adjustment on Schedule D4.

Line 4: Other Adjustments			Adjustment reflects officer costs incurred that were voluntarily excluded from the 2020 GRC. Costs are shown in FERC 920 for presentation purposes only, consistent with forecast; actual officer labor costs were recorded to FERC 923-Corp.

PACIFIC GAS AND ELECTRIC COMPANY
2023 GENERAL RATE CASE
Exhibit (PG&E-9), Administrative and General Expenses
Immediate Office Compliance & Ethics

Schedule D6
Historical Adjustments by FERC Account
Nominal Dollars
($000s)

Purpose: This schedule provides a summary of all Historical Adjustments by FERC Account

Line	Description	2016	2017	2018	2019	2020	Ref
RECORDED BY FERC ACCOUNT							
1	920 Admin & Gen Salaries						
2	921 Office Supplies & Ex						
3	923 Outside Services - Utility						
4	923 Outside Services - Corp	483	451	470	8	7	
5	**Total Recorded**	**483**	**451**	**470**	**8**	**7**	
ADJUSTMENTS BY FERC ACCOUNT							
6	920 Admin & Gen Salaries				473	314	
7	921 Office Supplies & Ex						
8	923 Outside Services - Utility						
9	923 Outside Services - Corp						
10	**Total Adjustments**				**473**	**314**	
RECORDED ADJUSTED BY FERC ACCOUNT							
11	920 Admin & Gen Salaries				473	314	
12	921 Office Supplies & Ex						
13	923 Outside Services - Utility						
14	923 Outside Services - Corp	483	451	470	8	7	
15	**Total Recorded Adjusted**	**483**	**451**	**470**	**481**	**322**	

PACIFIC GAS AND ELECTRIC COMPANY
2023 GENERAL RATE CASE
Exhibit (PG&E-9), Administrative and General Expenses
Immediate Office Compliance & Ethics

Schedule D7
Summary of Vacancy Savings Calculation
Nominal Dollars
($000s)

Purpose: This schedule shows labor and vacancy savings.

Line	Description	Forecast 2021	Forecast 2022	Forecast 2023	Ref
FERC Account 920 - Admin & Gen Salaries					
1	Direct Labor [a]	353	368	398	
2	Vacancy Savings [b]				
3	Indirect Labor [c]				
4	**Total Labor**	**353**	**368**	**398**	Sch. D1, Line 1

[a] Direct Labor is the salaries associated with department employees

[b] Labor vacancy savings was calculated based on the financial view organization for organizations with more than 50 people and PCCs with more than 10 people.
The vacancy savings calculation is as follows:

$$\frac{\text{average open requisitions for a four month period}}{\text{budgeted headcount}} \times \text{Planned Labor}$$

[c] Indirect labor is the labor associated with interdepartmental services.

PACIFIC GAS AND ELECTRIC COMPANY
2023 General Rate Case
Exhibit (PG&E-9), Administrative and General Expenses
Immediate Office Compliance & Ethics

Schedule D8
Calculation of Capitalization Rate
Nominal Dollars
($000s)

Purpose:
-This schedule shows the capitalization rate for the Department. Corporate Services witnesses identified work performed by their organization that could be eliminated if there were no new or ongoing construction activities being performed by the Company.
-The capitalization rates are then used to calculate an aggregate Labor and M&S Transfer to Construction rate that would be applied to all Corporate Service Organizations. The results are shown in the workpapers supporting Exhibit (PG&E-10) Results of Operations, Chapter 8 Administrative and General Expense.

Summary

Line	Description	Amount
1	FERC Account 920 - Admin and General Salaries	398
2	Imputed transfer to construction - Labor rate	
3	**Total Transfer to Construction - Labor $**	
4	FERC Account 921 - Office Supplies and Expenses	
5	Imputed transfer to construction - Materials & Supplies (M&S) rate	
6	**Total Transfer to Construction - M&S $**	

Calculated Transfer to Construction - Labor and Materials & Supplies, by Department/Subdepartment:

		A	B	C = A * B	D	E	F = D * E	
Line	**Department/Subdepartment**	**FERC 920**	**Capital Allocation %**	**Capital Allocation $**	**FERC 921**	**Capital Allocation %**	**Capital Allocation $**	**Ref**
7	Immediate Office Compliance & Ethics	398						
8	**Total**	**398**						

PACIFIC GAS AND ELECTRIC COMPANY
2023 GENERAL RATE CASE
Exhibit (PG&E-9), Administrative and General Expenses

WORKPAPERS SUPPORTING
Complaince & Ethics Department

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PACIFIC GAS AND ELECTRIC COMPANY
2023 GENERAL RATE CASE
Exhibit (PG&E-9), Administrative and General Expenses
Compliance and Ethics

Schedule D1
Historical and Forecast GRC Expenses (FERC Account 920, 921, 923)
Nominal Dollars
($000s)

		Recorded Adjusted					Forecast			
Line	Description	2016	2017	2018	2019	2020	2021	2022	2023	Ref[(a)]
Department										
1	920 - Admin & Gen Salaries	1,827	2,854	3,085	3,010	3,085	3,713	3,812	3,911	
2	921 - Office Supplies & Ex	251	440	181	168	109	353	363	372	
3	923 - Outside Svc Employ - Utility	3,135	2,836	3,032	2,598	3,726	3,434	3,526	3,617	
4	923 - Outside Svc Employ - Corp									
5	**Total**	**5,212**	**6,129**	**6,297**	**5,776**	**6,920**	**7,500**	**7,701**	**7,900**	
6	**Change from Prior Year**		**917**	**168**	**(521)**	**1,144**	**580**	**201**	**199**	
Sub-Departments										
	Compliance and Ethics									
7	920 - Admin & Gen Salaries	1,827	2,854	3,085	3,010	3,085	3,713	3,812	3,911	
8	921 - Office Supplies & Ex	251	440	181	168	109	353	363	372	
9	923 - Outside Svc Employ - Utility	3,135	2,836	3,032	2,598	3,726	3,434	3,526	3,617	
10	923 - Outside Svc Employ - Corp									
11	**Total**	**5,212**	**6,129**	**6,297**	**5,776**	**6,920**	**7,500**	**7,701**	**7,900**	
12	**Change from Prior Year**		**917**	**168**	**(521)**	**1,144**	**580**	**201**	**199**	

PACIFIC GAS AND ELECTRIC COMPANY
2023 GENERAL RATE CASE
Exhibit (PG&E-9), Administrative and General Expenses
Compliance and Ethics

Schedule D2
Historical and Forecast GRC Expenses (FERC Account 920, 921, 923)
Base Year Dollars
($000s)

		Recorded Adjusted					Forecast			
Line	**Description**	**2016**	**2017**	**2018**	**2019**	**2020**	**2021**	**2022**	**2023**	**Ref[a]**
Department										
1	920 - Admin & Gen Salaries	2,076	3,138	3,284	3,103	3,085	3,603	3,581	3,558	
2	921 - Office Supplies & Ex	267	461	187	170	109	348	351	352	
3	923 - Outside Svc Employ - Utility	3,338	2,975	3,128	2,625	3,726	3,386	3,411	3,422	
4	923 - Outside Svc Employ - Corp									
5	**Total**	**5,681**	**6,574**	**6,599**	**5,898**	**6,920**	**7,337**	**7,344**	**7,332**	
6	**Change from Prior Year**		**894**	**25**	**(701)**	**1,022**	**417**	**7**	**(12)**	
Sub-Departments										
	Compliance and Ethics									
7	920 - Admin & Gen Salaries	2,076	3,138	3,284	3,103	3,085	3,603	3,581	3,558	
8	921 - Office Supplies & Ex	267	461	187	170	109	348	351	352	
9	923 - Outside Svc Employ - Utility	3,338	2,975	3,128	2,625	3,726	3,386	3,411	3,422	
10	923 - Outside Svc Employ - Corp									
11	**Total**	**5,681**	**6,574**	**6,599**	**5,898**	**6,920**	**7,337**	**7,344**	**7,332**	
12	**Change from Prior Year**		**893**	**25**	**(701)**	**1,022**	**417**	**7**	**(12)**	

13	**Escalation Factor [1] [2] [3]**	**2016**	**2017**	**2018**	**2019**	**2020**	**2021**	**2022**	**2023**
14	920 - Admin & Gen Salaries	0.8799	0.9095	0.9393	0.9701	1.0000	1.0306	1.0644	1.0993
15	921 - Office Supplies & Ex	0.9391	0.9531	0.9664	0.9857	1.0000	1.0142	1.0336	1.0570
16	923 - Outside Svc Employ - Utility	0.9391	0.9531	0.9691	0.9898	1.0000	1.0142	1.0336	1.0570
17	923 - Outside Svc Employ - Corp	0.9391	0.9531	0.9691	0.9898	1.0000	1.0142	1.0336	1.0570
						Base Year			

[1] Base Dollar = Nominal Dollar (from Schedule D1)/Annual Escalation Factor
[2] See Exhibit (PG&E-8) - Human Resources, Ch. 4.- Compensation, STIP, Non-qualified Retirement and Labor Escalations.
[3] See Exhibit (PG&E-12) - General Report, Ch. 3.- Escalation Rates.

Pacific Gas and Electric Company
2023 General Rate Case
Exhibit (PG&E-9), Administrative and General Expenses
Compliance and Ethics

Schedule D3
Historical and Forecast Year over Year Walk
Nominal Dollars
($000s)

Purpose: This schedule shows the change in costs from 2016 through 2023 by cost type and FERC account.

	Year	Cost Type	Amount	FERC Account 920	921	923-Utility	923-Corp	Explanation	Ref
1	2016 to 2017	**Recorded Adjusted**	**5,212**	**1,827**	**251**	**3,135**			Sch. D1, Line 5
2		Labor	1,027	1,027				$917K Increase due to Compliance & Ethics adding 6 additional FTE positions (4 of which were management) over this span as the department went through a reorganization and rebuild	
3		Materials & Employee Related	189		189				
4		Contracts	(299)			(299)			
5		Corporation Charges							
6		**Net Change**	**917**	**1,027**	**189**	**(299)**			Sch. D1, Line 6
9	2017 to 2018	**Recorded Adjusted**	**6,129**	**2,854**	**440**	**2,836**			Sch. D1, Line 5
10		Labor	231	231				Below Threshold Variance	
11		Materials & Employee Related	(259)		(259)				
12		Contracts	196			196			
13		Corporation Charges							
14		**Net Change**	**168**	**231**	**(259)**	**196**			Sch. D1, Line 6
15	2018 to 2019	**Recorded Adjusted**	**6,297**	**3,085**	**181**	**3,032**			Sch. D1, Line 5
16		Labor	(74)	(74)				$521K Decrease is primarily due to a lower number of third-party compliance assessments in 2019 compared to 2018 of the Lines of Business to evaluate compliance and ethics maturity.	
17		Materials & Employee Related	(13)		(13)				
18		Contracts	(434)			(434)			
19		Corporation Charges							
20		**Net Change**	**(521)**	**(74)**	**(13)**	**(434)**			Sch. D1, Line 6
21	2019 to 2020	**Recorded Adjusted**	**5,776**	**3,010**	**168**	**2,598**			Sch. D1, Line 5
22		Labor	75	75				$1.1M Increase is primarily related to third-party compliance assessments being performed on a majority of LOBs including shared compliance assessments, as well as other C&E organizational work.	
23		Materials & Employee Related	(59)		(59)				
24		Contracts	1,129			1,129			
25		Corporation Charges							
26		**Net Change**	**1,144**	**75**	**(59)**	**1,129**			Sch. D1, Line 6
27	2020 to 2021	**Forecast**	**6,920**	**3,085**	**109**	**3,726**			Sch. D1, Line 5
28		Labor	628	628				FERC 920: $628K increase primarily due to labor escalation and filling vacancies that existed in the department in 2020	
29		Materials & Employee Related	244		244			FERC 921: $244 increase primarily due to lower 2020 employee related expenses and vacancies	
30		Contracts	(292)			(292)		FERC 923: $292K represents a lesser use of consultants to support the organization.	
31		Corporation Charges							
32		**Net Change**	**580**	**628**	**244**	**(292)**			Sch. D1, Line 6
33	2021 to 2022	**Forecast**	**7,500**	**3,713**	**353**	**3,434**			Sch. D1, Line 5
34		Labor	99	99				FERC 920: $99K primarily related to labor escalation	
35		Materials & Employee Related	10		10			FERC 921: Immaterial variance	
36		Contracts	92			92		FERC 923: $92K increase in contract fees does not represent a material change in PG&E's use of consultants to support the organization compared to 2020 recorded spend.	
37		Corporation Charges							
38		**Net Change**	**201**	**99**	**10**	**92**			Sch. D1, Line 6
39	2022 to 2023	**Forecast**	**7,701**	**3,812**	**363**	**3,526**			Sch. D1, Line 5
40		Labor	99	99				FERC 920: $99K primarily related to labor escalation	
41		Materials & Employee Related	9		9			FERC 921: Immaterial variance	
42		Contracts	91			91		FERC 923: $91K increase in contract fees does not represent a material change in PG&E's use of consultants to support the organization compared to 2020 recorded spend.	
43		Corporation Charges							
44		**Net Change**	**199**	**99**	**9**	**91**			Sch. D1, Line 6
45	2023	**Forecast**	**7,900**	**3,911**	**372**	**3,617**			Sch. D1, Line 5

PACIFIC GAS AND ELECTRIC COMPANY
2023 GENERAL RATE CASE
Exhibit (PG&E-9), Administrative and General Expenses
Compliance and Ethics

Schedule D4
Historical Adjustments
Nominal Dollars
($000s)

Purpose: This schedule shows the calculation of the Recorded Adjusted costs appearing on Schedule D1. Line 1 shows the total Recorded costs for each of the historical years, and Lines 2 through 6 show the adjustments made to determine the Recorded Adjusted costs. The two types of adjustments are: (1) Reorganizations, which reflect the movement of employees or contracts from one department to another; and (2) Other Adjustments, which relate to costs excluded from the GRC forecast of the department.

Line	Description	2016	2017	2018	2019	2020	Ref
1	**Recorded**	**5,212**	**6,129**	**6,297**	**5,776**	**6,920**	Sch. D6, Line 5
	Adjustments:						
2	Reorganizations						
3	**Subtotal Reorganizations**						
4	Other Adjustments						
5	Event Driven Adjustment						
6	**Subtotal Other Adjustments**						
7	**Total Adjustments (line 3 + line 5)**						Sch. D6, line 10
8	**Recorded Adjusted (line 1 + line 6)**	**5,212**	**6,129**	**6,297**	**5,776**	**6,920**	Sch. D1, line 5

PACIFIC GAS AND ELECTRIC COMPANY
2023 GENERAL RATE CASE
Exhibit (PG&E-9), Administrative and General Expenses
Compliance and Ethics

Schedule D5
Explanations of Historical Adjustments to Support Schedule D4

Table 1: This table provides the business purpose of each Reorganization adjustment on Schedule D4.

Sch. D4 Adj Line	From Department	To Department	Explanation *(e.g. Business purpose of the adjustment)*

Table 2: This table provides the business purpose of each Other adjustment on Schedule D4.

PACIFIC GAS AND ELECTRIC COMPANY
2023 GENERAL RATE CASE
Exhibit (PG&E-9), Administrative and General Expenses
Compliance and Ethics

Schedule D6
Historical Adjustments by FERC Account
Nominal Dollars
($000s)

Purpose: This schedule provides a summary of all Historical Adjustments by FERC Accoun

Line	Description	2016	2017	2018	2019	2020	Ref
RECORDED BY FERC ACCOUNT							
1	920 Admin & Gen Salaries	1,827	2,854	3,085	3,010	3,085	
2	921 Office Supplies & Ex	251	440	181	168	109	
3	923 Outside Services - Utility	3,135	2,836	3,032	2,598	3,726	
4	923 Outside Services - Corp						
5	**Total Recorded**	**5,212**	**6,129**	**6,297**	**5,776**	**6,920**	
ADJUSTMENTS BY FERC ACCOUNT							
6	920 Admin & Gen Salaries						
7	921 Office Supplies & Ex						
8	923 Outside Services - Utility						
9	923 Outside Services - Corp						
10	**Total Adjustments**						
RECORDED ADJUSTED BY FERC ACCOUNT							
11	920 Admin & Gen Salaries	1,827	2,854	3,085	3,010	3,085	
12	921 Office Supplies & Ex	251	440	181	168	109	
13	923 Outside Services - Utility	3,135	2,836	3,032	2,598	3,726	
14	923 Outside Services - Corp						
15	**Total Recorded Adjusted**	**5,212**	**6,129**	**6,297**	**5,776**	**6,920**	

PACIFIC GAS AND ELECTRIC COMPANY
2023 GENERAL RATE CASE
Exhibit (PG&E-9), Administrative and General Expenses
Compliance and Ethics

Schedule D7
Summary of Vacancy Savings Calculation
Nominal Dollars
($000s)

Purpose: This schedule shows labor and vacancy savings.

Line	Description	Forecast 2021	Forecast 2022	Forecast 2023	Ref
FERC Account 920 - Admin & Gen Salaries					
1	Direct Labor [a]	4,255	4,370	4,485	
2	Vacancy Savings [b]	(542)	(558)	(574)	
3	Indirect Labor [c]				
4	**Total Labor**	**3,713**	**3,812**	**3,911**	Sch. D1, Line 1

[a] Direct Labor is the salaries associated with department employees

[b] Labor vacancy savings was calculated based on the financial view organization for organizations with more than 50 people and PCCs with more than 10 people.
The vacancy savings calculation is as follows:

$$\frac{\text{average open requisitions for a four month period}}{\text{budgeted headcount}} \times \text{Planned Labor}$$

[c] Indirect labor is the labor associated with interdepartmental services.

PACIFIC GAS AND ELECTRIC COMPANY
2023 General Rate Case
Exhibit (PG&E-9), Administrative and General Expenses
Compliance and Ethics

Schedule D8
Calculation of Capitalization Rate
Nominal Dollars
($000s)

Purpose:
-This schedule shows the capitalization rate for the Department. Corporate Services witnesses identified work performed by their organization that could be eliminated if there were no new or ongoing construction activities being performed by the Company.
-The capitalization rates are then used to calculate an aggregate Labor and M&S Transfer to Construction rate that would be applied to all Corporate Service Organizations. The results are shown in the workpapers supporting Exhibit (PG&E-10) Results of Operations, Chapter 8 Administrative and General Expense.

Summary

Line	Description	Amount
1	FERC Account 920 - Admin and General Salaries	3,911
2	Imputed transfer to construction - Labor rate	
3	**Total Transfer to Construction - Labor $**	
4	FERC Account 921 - Office Supplies and Expenses	372
5	Imputed transfer to construction - Materials & Supplies (M&S) rate	
6	**Total Transfer to Construction - M&S $**	

Calculated Transfer to Construction - Labor and Materials & Supplies, by Department/Subdepartment:

		A	B	C = A * B	D	E	F = D * E	
Line	**Department/Subdepartment**	**FERC 920**	**Capital Allocation %**	**Capital Allocation $**	**FERC 921**	**Capital Allocation %**	**Capital Allocation $**	**Ref**
7	CS_CPETH	3,911			372			
8	**Total**	**3,911**			**372**			

Table 4-1
Pacific Gas and Electric Company
2023 General Rate Case
Exhibit (PG&E-9), Chapter 4
Compliance & Ethics
Expenses by Major Work Category
(Thousands of Nominal Dollars)

Line	MWC	Description	2016 Recorded	2017 Recorded	2018 Recorded	2019 Recorded	2020 Recorded	2021 Forecast	2022 Forecast	2023 Forecast	Reference (A)
1	JV	Maintain IT Apps & Infra	27	280	311	125	107	175	225	225	
2	**Total**		**27**	**280**	**311**	**125**	**107**	**175**	**225**	**225**	

Table 4-2
Pacific Gas and Electric Company
2023 General Rate Case
Exhibit (PG&E-9), Chapter 4
Compliance & Ethics
Expenses by Major Work Category
(Thousands of Base Year Dollars)

Line No.	MWC	Description	2016 Recorded Adjusted	2017 Recorded Adjusted	2018 Recorded Adjusted	2019 Recorded Adjusted	2020 Recorded Adjusted	2021 Forecast	2022 Forecast	2023 Forecast
1	JV	Maintain IT Apps & Infra	30	298	324	129	107	170	212	205
2	**Total**		**30**	**298**	**324**	**129**	**107**	**170**	**212**	**205**

Table 4-1
Pacific Gas and Electric Company
2023 GRC
Exhibit (PG&E-9), Chapter 4
Compliance & Ethics
Capital Expenditures by Major Work Category
(Thousands of Nominal Dollars)

				Capital Expenditures											
No.	**MWC**	**MAT**	**MAT Description**	**2016 Recorded Adjusted**	**2017 Recorded Adjusted**	**2018 Recorded Adjusted**	**2019 Recorded Adjusted**	**2020 Recorded Adjusted**	**2021 Forecast**	**2022 Forecast**	**2023 Forecast**	**2024 Forecast**	**2025 Forecast**	**2026 Forecast**	**Reference**
1	2F	2FA	ASvcs: Development	-	1,314	1,120	494	1	-	500	500	500	500	500	
2			**Grand Total**	**-**	**1,314**	**1,120**	**494**	**1**	**-**	**500**	**500**	**500**	**500**	**500**	

Table 4-2
Pacific Gas and Electric Company
2023 GRC
Exhibit (PG&E-9), Chapter 4
Compliance & Ethics
Forecast Capital Expenditures Summary
(Thousands of Nominal Dollars)

		Capital Expenditures							
Line No.	**Description**	**2020 CWIP**	**2021 Forecast**	**2022 Forecast**	**2023 Forecast**	**2024 Forecast**	**2025 Forecast**	**2026 Forecast**	**Reference**
1	Projects > $3 Million*	-	-	-	-	-	-	-	
2	Other Work	-	-	500	500	500	500	500	
3	**Total**	**-**	**-**	**500**	**500**	**500**	**500**	**500**	

4 * Planning orders where Construction Work in Progress (CWIP) Balance as of December 31, 2020 plus six years (2021-2026) of forecast.

Table 4-3
Pacific Gas and Electric Company
2023 GRC
Exhibit (PG&E-9), Chapter 4
Compliance & Ethics
Recorded and Forecast Capital Expenditures Details - Other Work*
(Thousands of Nominal Dollars)

				Capital Expenditures											
Line No.	MWC	MAT	MAT Description	2016 Recorded Adjusted	2017 Recorded Adjusted	2018 Recorded Adjusted	2019 Recorded Adjusted	2020 Recorded Adjusted	2021 Forecast	2022 Forecast	2023 Forecast	2024 Forecast	2025 Forecast	2026 Forecast	Reference
1	2F	2FA	ASvcs: Development	-	1,314	1,120	494	1	-	500	500	500	500	500	
2		**Grand Total**		**-**	**1,314**	**1,120**	**494**	**1**	**-**	**500**	**500**	**500**	**500**	**500**	
3		* Excludes projects greater than $3M													

PACIFIC GAS AND ELECTRIC COMPANY
Compliance and Ethics
Mobile Enablement for Guidance Documents

Project Title: Mobile Enablement for Guidance Documents
Major Work Categories: JV, 2F
Planning Order Numbers:
Project Start Date: 7/1/21
Project Completion Date: 12/31/22
Operative Date (only applies to Capital):

Project Description

Guidance documents (e.g., policies, standards, and procedures) are foundational records that communicate expectations across the company about what work must be done and how that work must be done, including reflection of relevant laws and regulations. The C&E department oversees the Company's Guidance Document Management (GDM) Program and guidance documents are used by employees across the enterprise. The management of guidance documents is an element of the United States Sentencing Guidelines, which provide the framework for an effective C&E Program, and as a result the GDM Program is a key element of PG&E's C&E Maturity Model. Guidance documents provide information to enable employees to operate safely and reliably in a compliant manner. To enhance PG&E's management and accessibility of guidance documents, the C&E department plans to partner with the Information Technology department to enable the capabilities of the existing system so that guidance documents may be accessed on field mobile devices.

Justification

This is an important enhancement to PG&E's guidance document management program because it will promote compliance by providing employees with improved access to these key resources. As an element of the Company's C&E Maturity Model this project will progress the maturity of the enterprise-wide C&E Program.

This project is designed to benefit PG&E field- and office-based employees and contractors. A significant number of these individuals leverage mobile devices as their primary technology tools and have limited access to PG&E network computers.

Cost

This project will be completed prior to 2023.

Benefits

This project will provide PG&E employees with enhanced access to guidance documents which are a foundational element of the Company's compliance and ethics program, including its maturity model. Mobile enablement will provide employees with access to guidance documents from their portable devices, including when they are doing work in the field. As a result, employees will be able to improve compliance-related performance thus reducing the potential costs of rework.

PACIFIC GAS AND ELECTRIC COMPANY
Compliance and Ethics
Mobile Enablement for Guidance Documents

Alternatives Considered

1 – Maintain Status Quo; No Mobile Enablement

- User access to the majority of guidance documents is only via PG&E network computers. As a result, employees, particularly those in the field, may have access challenges. By not implementing the mobile enhancement the Company would avoid the cost of the project; however, those costs would likely be exceeded by the costs, time and resources associated with the delay in having to wait to perform work until a PG&E network computer is accessed as well as the potential costs of rework. For these reasons, PG&E did not select this alternative.

PACIFIC GAS AND ELECTRIC COMPANY
Compliance and Ethics
Enhancements and Maintenance of MetricStream

Project Title: Enhancements and Maintenance of MetricStream
Major Work Categories: JV, 2F
Planning Order Numbers:
Project Start Date: Not yet scheduled
Project Completion Date: Not yet scheduled
Operative Date (only applies to Capital):

Project Description

MetricStream is an enterprise-wide tool that brings more consistency and efficiencies to compliance and risk management across the company, and provides a central repository, workflow management, tracking, monitoring, and reporting capabilities for all elements required to manage PG&E's compliance requirements and risks. Forecasted improvements include platform upgrades, integration with SAP and Documentum, and moving to a cloud-based application.

Justification

Ongoing maintenance and enhancements to MetricStream are needed to improve and operate the tool. These improvements increase the reach and efficiency of MetricStream which promotes the goal of continually improving compliance performance.

Cost

This cost for this project is included in $225k expense forecast and the $500k capital forecast for 2023-2026.

Benefits

This project will allow MetricStream to be deployed more widely and operate more efficiently.

Alternatives Considered

1 – Maintain Status Quo; No Enhancements

- MetricStream would be limited to its current capabilities. As a result the reach and efficiency of the tool would not change and there is a risk that over time it would no longer meet business needs. For these reasons, PG&E did not select this alternative.

PACIFIC GAS AND ELECTRIC COMPANY
2023 GENERAL RATE CASE
Exhibit (PG&E-9), Administrative and General Expenses

WORKPAPERS SUPPORTING
Regulatory Affairs

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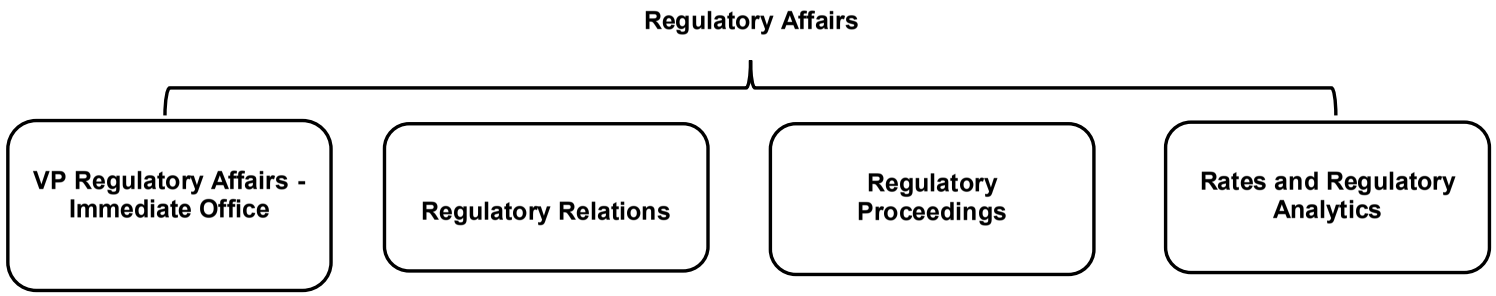
PACIFIC GAS AND ELECTRIC COMPANY
2023 GENERAL RATE CASE
Exhibit (PG&E-9), ADMINISTRATIVE AND GENERAL EXPENSES
Regulatory Affairs Organization

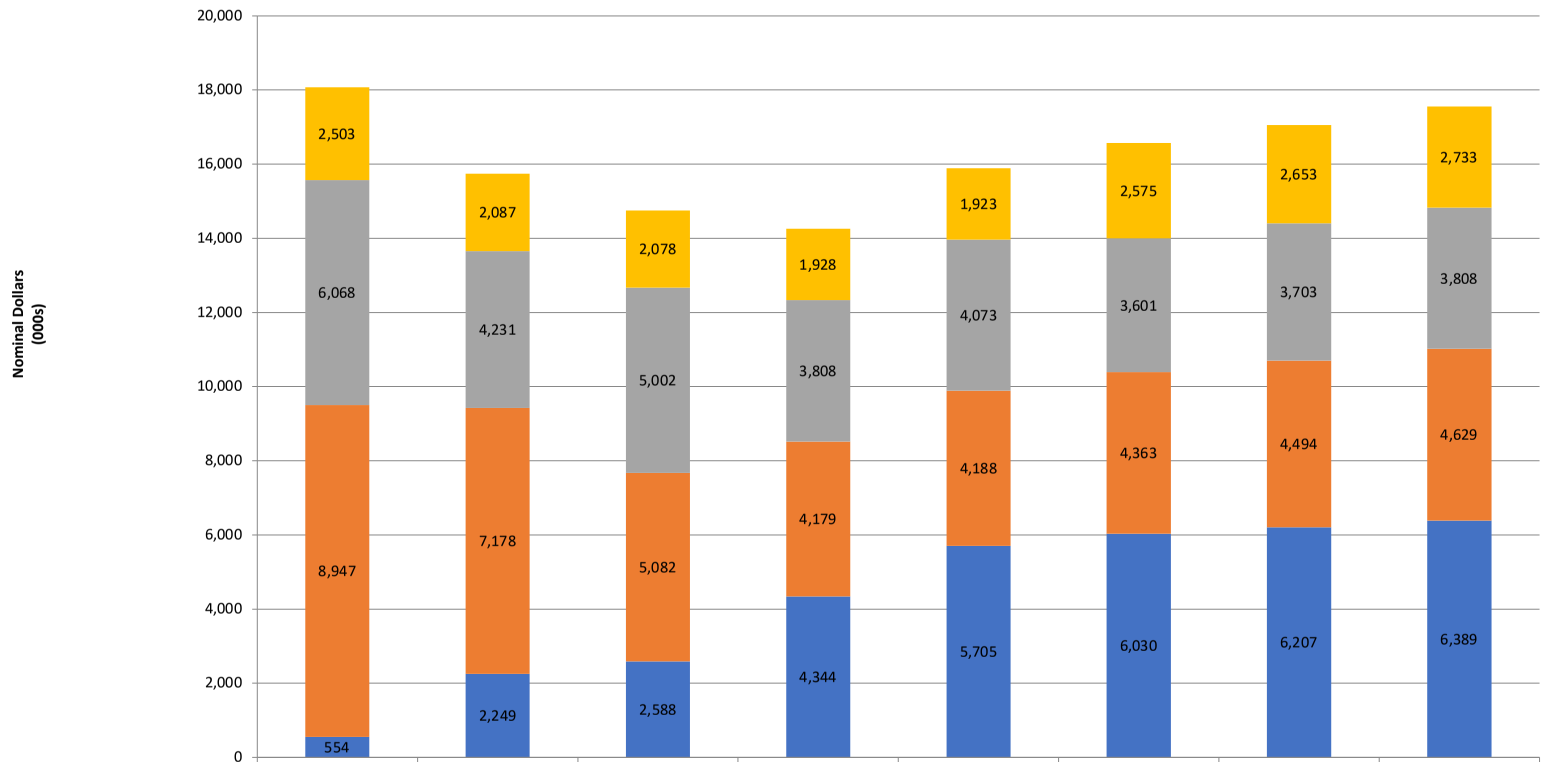
Schedule 1
GRC Departments

Purpose: This schedule shows each Department in the Organization.



PACIFIC GAS AND ELECTRIC COMPANY
2023 GENERAL RATE CASE
Exhibit (PG&E-9), Administrative and General Expenses
Regulatory Affairs

Schedule 2
Historical and Forecast GRC Expense Bar Chart
Nominal Dollars
($000s)



	2016 Rec Adj	2017 Rec Adj	2018 Rec Adj	2019 Rec Adj	2020 Rec Adj	2021 Forecast	2022 Forecast	2023 Forecast
Regulatory Relations	2,503	2,087	2,078	1,928	1,923	2,575	2,653	2,733
Regulatory Proceedings	6,068	4,231	5,002	3,808	4,073	3,601	3,703	3,808
Rates and Regulatory Analytics	8,947	7,178	5,082	4,179	4,188	4,363	4,494	4,629
Immediate Office Regulatory Affairs	554	2,249	2,588	4,344	5,705	6,030	6,207	6,389

PACIFIC GAS AND ELECTRIC COMPANY
2023 GENERAL RATE CASE
Exhibit (PG&E-9), Administrative and General Expenses
Regulatory Affairs

Schedule 3
Historical and Forecast GRC Expenses (FERC Account 920, 921, 923)
Nominal Dollars
($000s)

		Recorded Adjusted					Forecast			
Line	Description	2016	2017	2018	2019	2020	2021	2022	2023	Ref[(a)]
ORGANIZATION VIEW										
1	920 - Admin & Gen Salaries	13,809	13,335	13,267	13,411	14,233	15,535	16,010	16,502	
2	921 - Office Supplies & Ex	712	435	472	476	1,078	341	351	362	
3	923 - Outside Svc Employ - Utility	3,552	1,974	1,012	373	578	695	695	695	
4	923 - Outside Svc Employ - Corp									
5	**Total**	**18,072**	**15,744**	**14,751**	**14,259**	**15,889**	**16,570**	**17,056**	**17,558**	
6	**Change from Prior Year**		**(2,328)**	**(993)**	**(491)**	**1,629**	**681**	**486**	**502**	
DEPARTMENT VIEW										
7	**Immediate Office Regulatory Affairs**									
8	920 - Admin & Gen Salaries	400	1,913	2,349	4,047	5,222	5,654	5,828	6,007	Sch. D1, Line 1
9	921 - Office Supplies & Ex	71	108	140	117	150	101	104	107	Sch. D1, Line 2
10	923 - Outside Svc Employ - Utility	83	228	99	180	333	275	275	275	Sch. D1, Line 3
11	923 - Outside Svc Employ - Corp									Sch. D1, Line 4
12	**Total**	**554**	**2,249**	**2,588**	**4,344**	**5,705**	**6,030**	**6,207**	**6,389**	Sch. D1, Line 5
13	**Change from Prior Year**		**1,695**	**339**	**1,756**	**1,361**	**325**	**177**	**182**	
14	**Rates and Regulatory Analytics**									
15	920 - Admin & Gen Salaries	7,336	5,790	4,735	3,993	3,987	4,180	4,308	4,440	Sch. D1, Line 1
16	921 - Office Supplies & Ex	289	103	124	152	131	96	99	102	Sch. D1, Line 2
17	923 - Outside Svc Employ - Utility	1,322	1,285	223	34	69	87	87	87	Sch. D1, Line 3
18	923 - Outside Svc Employ - Corp									Sch. D1, Line 4
19	**Total**	**8,947**	**7,178**	**5,082**	**4,179**	**4,188**	**4,363**	**4,494**	**4,629**	Sch. D1, Line 5
20	**Change from Prior Year**		**(1,769)**	**(2,096)**	**(903)**	**9**	**175**	**131**	**135**	
21	**Regulatory Proceedings**									
22	920 - Admin & Gen Salaries	4,345	3,698	4,214	3,585	3,197	3,220	3,318	3,420	Sch. D1, Line 1
23	921 - Office Supplies & Ex	204	130	163	120	748	96	99	102	Sch. D1, Line 2
24	923 - Outside Svc Employ - Utility	1,519	403	626	103	128	285	285	285	Sch. D1, Line 3
25	923 - Outside Svc Employ - Corp									Sch. D1, Line 4
26	**Total**	**6,068**	**4,231**	**5,002**	**3,808**	**4,073**	**3,601**	**3,703**	**3,808**	Sch. D1, Line 5
27	**Change from Prior Year**		**(1,837)**	**771**	**(1,194)**	**265**	**(472)**	**102**	**105**	
28	**Regulatory Relations**									
29	920 - Admin & Gen Salaries	1,728	1,935	1,969	1,786	1,827	2,481	2,557	2,635	Sch. D1, Line 1
30	921 - Office Supplies & Ex	148	94	45	87	48	47	48	50	Sch. D1, Line 2
31	923 - Outside Svc Employ - Utility	628	58	64	56	48	48	48	48	Sch. D1, Line 3
32	923 - Outside Svc Employ - Corp									Sch. D1, Line 4
33	**Total**	**2,503**	**2,087**	**2,078**	**1,928**	**1,923**	**2,575**	**2,653**	**2,733**	Sch. D1, Line 5
34	**Change from Prior Year**		**(417)**	**(8)**	**(150)**	**(6)**	**653**	**77**	**80**	

(a) Please refer to the appropriate Department workpapers for further details.

PACIFIC GAS AND ELECTRIC COMPANY
2023 GENERAL RATE CASE
Exhibit (PG&E-9), Administrative and General Expenses
Regulatory Affairs

Schedule 4
Historical and Forecast GRC Expenses (FERC Account 920, 921, 923)
Base Year Dollars
($000s)

		Recorded Adjusted					Forecast			
Line	Description	2016	2017	2018	2019	2020	2021	2022	2023	Ref[a]
ORGANIZATION VIEW										
1	920 - Admin & Gen Salaries	15,693	14,662	14,124	13,825	14,233	15,073	15,042	15,012	
2	921 - Office Supplies & Ex	758	454	490	483	1,077	335	340	342	
3	923 - Outside Svc Employ - Utility	3,781	2,071	1,044	378	578	685	672	657	
4	923 - Outside Svc Employ - Corp									
5	**Total**	**20,233**	**17,188**	**15,658**	**14,685**	**15,888**	**16,093**	**16,054**	**16,011**	
6	**Change from Prior Year**		**(3,045)**	**(1,530)**	**(973)**	**1,203**	**206**	**(39)**	**(43)**	
DEPARTMENT VIEW										
7	**Immediate Office Regulatory Affairs**									
8	920 - Admin & Gen Salaries	454	2,103	2,501	4,172	5,222	5,486	5,475	5,465	Sch. D2, Line 1
9	921 - Office Supplies & Ex	76	113	145	119	150	99	101	101	Sch. D2, Line 2
10	923 - Outside Svc Employ - Utility	88	239	102	182	333	271	266	260	Sch. D2, Line 3
11	923 - Outside Svc Employ - Corp									Sch. D2, Line 4
12	**Total**	**618**	**2,456**	**2,748**	**4,473**	**5,705**	**5,857**	**5,842**	**5,826**	Sch. D2, Line 5
13	**Change from Prior Year**		**1,838**	**292**	**1,725**	**1,232**	**152**	**(15)**	**(16)**	
14	**Rates and Regulatory Analytics**									
15	920 - Admin & Gen Salaries	8,337	6,366	5,041	4,116	3,987	4,056	4,047	4,039	Sch. D2, Line 1
16	921 - Office Supplies & Ex	308	108	129	154	131	95	96	97	Sch. D2, Line 2
17	923 - Outside Svc Employ - Utility	1,408	1,348	230	35	69	86	84	82	Sch. D2, Line 3
18	923 - Outside Svc Employ - Corp									Sch. D2, Line 4
19	**Total**	**10,053**	**7,822**	**5,400**	**4,304**	**4,188**	**4,236**	**4,227**	**4,218**	Sch. D2, Line 5
20	**Change from Prior Year**		**(2,231)**	**(2,422)**	**(1,096)**	**(116)**	**48**	**(9)**	**(9)**	
21	**Regulatory Proceedings**									
22	920 - Admin & Gen Salaries	4,938	4,066	4,486	3,696	3,197	3,124	3,118	3,111	Sch. D2, Line 1
23	921 - Office Supplies & Ex	217	135	169	122	748	95	96	97	Sch. D2, Line 2
24	923 - Outside Svc Employ - Utility	1,617	423	646	104	128	281	276	270	Sch. D2, Line 3
25	923 - Outside Svc Employ - Corp									Sch. D2, Line 4
26	**Total**	**6,773**	**4,623**	**5,300**	**3,922**	**4,073**	**3,500**	**3,490**	**3,478**	Sch. D2, Line 5
27	**Change from Prior Year**		**(2,150)**	**677**	**(1,378)**	**151**	**(573)**	**(10)**	**(12)**	
28	**Regulatory Relations**									
29	920 - Admin & Gen Salaries	1,964	2,127	2,096	1,841	1,827	2,407	2,402	2,397	Sch. D2, Line 1
30	921 - Office Supplies & Ex	157	98	47	88	48	46	47	47	Sch. D2, Line 2
31	923 - Outside Svc Employ - Utility	668	61	66	57	48	47	46	45	Sch. D2, Line 3
32	923 - Outside Svc Employ - Corp									Sch. D2, Line 4
33	**Total**	**2,790**	**2,287**	**2,209**	**1,985**	**1,923**	**2,500**	**2,495**	**2,489**	Sch. D2, Line 5
34	**Change from Prior Year**		**(503)**	**(78)**	**(224)**	**(62)**	**578**	**(5)**	**(6)**	

PACIFIC GAS AND ELECTRIC COMPANY
2023 GENERAL RATE CASE
Exhibit (PG&E-9), Administrative and General Expenses
Regulatory Affairs

Schedule 5
Historical Adjustments
Nominal Dollars
($000s)

Purpose: This schedule summarizes the recorded costs, adjustments and recorded adjusted costs for the Organization. For a description of the adjustments, please refer to the Department Workpaper schedule D4.

Line	Description	2016	2017	2018	2019	2020	Ref[a]
ORGANIZATION VIEW							
1	Recorded GRC Subtotal	20,759	16,222	14,750	14,019	15,638	
2	Adjustments	(2,687)	(477)		241	251	
3	**Recorded Adjusted**	**18,072**	**15,745**	**14,750**	**14,259**	**15,889**	Sch. 3, Line 5
DEPARTMENT VIEW							
	Recorded (FERC 920,921, and 923)						
4	Immediate Office Regulatory Affairs	554	2,249	2,588	4,103	5,454	
5	Rates and Regulatory Analytics	8,947	7,178	5,082	4,179	4,188	
6	Regulatory Proceedings	8,748	4,708	5,002	3,808	4,073	
7	Regulatory Relations	2,510	2,087	2,078	1,928	1,923	
8	**Total**	**20,759**	**16,222**	**14,750**	**14,019**	**15,638**	
	Adjustments (FERC 920,921, and 923)						
9	Immediate Office Regulatory Affairs				241	251	
10	Rates and Regulatory Analytics						
11	Regulatory Proceedings	(2,680)	(477)				
12	Regulatory Relations	(7)					
13	**Total**	**(2,687)**	**(477)**		**241**	**251**	
	Recorded Adjusted (FERC 920,921, and 923)						
14	Immediate Office Regulatory Affairs	554	2,249	2,588	4,344	5,705	
15	Rates and Regulatory Analytics	8,947	7,178	5,082	4,179	4,188	
16	Regulatory Proceedings	6,068	4,231	5,002	3,808	4,073	
17	Regulatory Relations	2,503	2,087	2,078	1,928	1,923	
18	**Total**	**18,072**	**15,745**	**14,750**	**14,259**	**15,889**	

PACIFIC GAS AND ELECTRIC COMPANY
2023 GENERAL RATE CASE
Exhibit (PG&E-9), Administrative and General Expenses
Regulatory Affairs

Schedule 6
Full Time Equivalent (FTE) Forecast

Purpose: This schedule shows the Full Time Equivalent (FTE) forecast for the organization.
Section 1 shows the year-end FTEs and vacancies for each Department in the base year, and the total forecast FTEs through the test year.
Section 2 shows the year over year changes in FTEs for each Department through the test year.

		A	B	C=(A+B)	D	E	F
Line	Description	2020 Year-End FTE	2020 Vacancies	2020 Year End FTE + Vacancies	2021 Forecast	2022 Forecast	2023 Forecast
Section 1: FTE by Department							
1	Immediate Office Regulatory Affairs	43.0	2.0	45.0	45.0	45.0	45.0
2	Rates and Regulatory Analytics	27.0	1.0	28.0	28.0	28.0	28.0
3	Regulatory Proceedings	36.0	1.0	37.0	37.0	37.0	37.0
4	Regulatory Relations	13.0	1.0	14.0	14.0	14.0	14.0
5	**Total**	**119.0**	**5.0**	**124.0**	**124.0**	**124.0**	**124.0**
Section 2: Year Over Year FTE Changes by Department							
6	Immediate Office Regulatory Affairs						
7	Rates and Regulatory Analytics						
8	Regulatory Proceedings						
9	Regulatory Relations						
10	**Total**						

PACIFIC GAS AND ELECTRIC COMPANY
2023 GENERAL RATE CASE
Exhibit (PG&E-9), Administrative and General Expenses
Regulatory Affairs

Schedule 7
Year Over Year FTE Changes

Purpose: This schedule explains the year over year changes in the Full Time Equivalent (FTE) forecast.

Line	Department	Inc/(Dec)	Explanation
		0	No Change
1			

PACIFIC GAS AND ELECTRIC COMPANY
2023 GENERAL RATE CASE
Exhibit (PG&E-9), Administrative and General Expenses
Regulatory Affairs

Schedule 8
Summary of Vacancy Savings Calculation
Nominal Dollars
($000s)

Purpose: This schedule shows total vacancy savings for the Organization. For the calculation of vacancy savings for each department, please refer to the Department workpaper schedule D7.

		Forecast			
Line	**Description**	**2021**	**2022**	**2023**	**Ref[a]**
FERC Account 920 - Admin & Gen Salaries					
ORGANIZATION VIEW					
1	Direct Labor	16,074	16,566	17,074	
2	Vacancy Savings	(533)	(549)	(566)	
3	Indirect Labor	(7)	(7)	(7)	
4	**Total Labor**	**15,535**	**16,010**	**16,502**	Sch. 3, Line 1
DEPARTMENT VIEW					
5	**Immediate Office Regulatory Affairs**				
6	Direct Labor	5,850	6,029	6,215	
7	Vacancy Savings	(196)	(202)	(208)	
8	Indirect Labor				
9	**Total Labor**	**5,654**	**5,828**	**6,007**	
	Rates and Regulatory Analytics				
10	Direct Labor	4,336	4,468	4,605	
11	Vacancy Savings	(149)	(154)	(158)	
12	Indirect Labor	(7)	(7)	(7)	
13	**Total Labor**	**4,180**	**4,308**	**4,440**	
	Regulatory Proceedings				
14	Direct Labor	3,339	3,442	3,547	
15	Vacancy Savings	(120)	(123)	(127)	
16	Indirect Labor				
17	**Total Labor**	**3,220**	**3,318**	**3,420**	
	Regulatory Relations				
18	Direct Labor	2,549	2,627	2,707	
19	Vacancy Savings	(68)	(70)	(72)	
20	Indirect Labor				
21	**Total Labor**	**2,481**	**2,557**	**2,635**	

PACIFIC GAS AND ELECTRIC COMPANY
2023 GENERAL RATE CASE
Exhibit (PG&E-9), Administrative and General Expenses
Regulatory Affairs Organization

Schedule 9
Calculation of Capitalization Rate

Purpose:
- This schedule shows the capitalization rates for each Department. Witnesses were asked to identify work performed by their organization that could be eliminated if there were no new or ongoing construction activities being performed by the Company.
- The Department schedules indicated in the Reference column below show the calculation of the capitalization rate for each Department.

Line	Department	Capital Allocation % Labor	Capital Allocation % Materials	Capital Allocation $ Labor	Capital Allocation $ Materials	Ref[a]
1	1) VP of Regulatory Affairs	0.00%	0.00%	-	-	
2	2) Regulatory Relations	0.00%	0.00%	-	-	
3	3) Regulatory Proceedings	0.00%	0.00%	-	-	
4	4) Rates and Regulatory Analytics	0.00%	0.00%	-	-	

(a) Please refer to the appropriate Department workpapers for further details.

PACIFIC GAS AND ELECTRIC COMPANY
2023 GENERAL RATE CASE
Exhibit (PG&E-9), Administrative and General Expenses

WORKPAPERS SUPPORTING
Immediate Office of Regulatory Affairs

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PACIFIC GAS AND ELECTRIC COMPANY
2023 GENERAL RATE CASE
Exhibit (PG&E-9), Administrative and General Expenses
Immediate Office Regulatory Affairs

Schedule D1
Historical and Forecast GRC Expenses (FERC Account 920, 921, 923)
Nominal Dollars
($000s)

		Recorded Adjusted					Forecast			
Line	**Description**	**2016**	**2017**	**2018**	**2019**	**2020**	**2021**	**2022**	**2023**	**Ref[a]**
Department										
1	920 - Admin & Gen Salaries	400	1,913	2,349	4,047	5,222	5,654	5,828	6,007	
2	921 - Office Supplies & Ex	71	108	140	117	150	101	104	107	
3	923 - Outside Svc Employ - Utility	83	228	99	180	333	275	275	275	
4	923 - Outside Svc Employ - Corp									
5	**Total**	**554**	**2,249**	**2,588**	**4,344**	**5,705**	**6,030**	**6,207**	**6,389**	
6	**Change from Prior Year**		**1,695**	**339**	**1,756**	**1,361**	**325**	**176**	**183**	
Sub-Departments										
	Immediate Office Regulatory Affairs									
7	920 - Admin & Gen Salaries	400	1,913	2,349	4,047	5,222	5,654	5,828	6,007	
8	921 - Office Supplies & Ex	71	108	140	117	150	101	104	107	
9	923 - Outside Svc Employ - Utility	83	228	99	180	333	275	275	275	
10	923 - Outside Svc Employ - Corp									
11	**Total**	**554**	**2,249**	**2,588**	**4,344**	**5,705**	**6,030**	**6,207**	**6,389**	
12	**Change from Prior Year**		**1,695**	**339**	**1,756**	**1,361**	**325**	**177**	**182**	

PACIFIC GAS AND ELECTRIC COMPANY
2023 GENERAL RATE CASE
Exhibit (PG&E-9), Administrative and General Expenses
Immediate Office Regulatory Affairs

Schedule D2
Historical and Forecast GRC Expenses (FERC Account 920, 921, 923)
Base Year Dollars
($000s)

		Recorded Adjusted					Forecast			
Line	Description	2016	2017	2018	2019	2020	2021	2022	2023	Ref[(a)]
Department										
1	920 - Admin & Gen Salaries	454	2,103	2,501	4,172	5,222	5,486	5,475	5,465	
2	921 - Office Supplies & Ex	76	113	145	119	150	99	101	101	
3	923 - Outside Svc Employ - Utility	88	239	102	182	333	271	266	260	
4	923 - Outside Svc Employ - Corp									
5	**Total**	**618**	**2,456**	**2,748**	**4,473**	**5,705**	**5,857**	**5,842**	**5,826**	
6	**Change from Prior Year**		**1,837**	**292**	**1,725**	**1,232**	**152**	**(15)**	**(16)**	
Sub-Departments										
	Immediate Office Regulatory Affairs									
7	920 - Admin & Gen Salaries	454	2,103	2,501	4,172	5,222	5,486	5,475	5,465	
8	921 - Office Supplies & Ex	76	113	145	119	150	99	101	101	
9	923 - Outside Svc Employ - Utility	88	239	102	182	333	271	266	260	
10	923 - Outside Svc Employ - Corp									
11	**Total**	**618**	**2,456**	**2,748**	**4,473**	**5,705**	**5,857**	**5,842**	**5,826**	
12	**Change from Prior Year**		**1,838**	**292**	**1,725**	**1,232**	**152**	**(15)**	**(16)**	

	Escalation Factor [1] [2] [3]	**2016**	**2017**	**2018**	**2019**	**2020**	**2021**	**2022**	**2023**
14	920 - Admin & Gen Salaries	0.8799	0.9095	0.9393	0.9701	1.0000	1.0306	1.0644	1.0993
15	921 - Office Supplies & Ex	0.9391	0.9531	0.9664	0.9857	1.0000	1.0142	1.0336	1.0570
16	923 - Outside Svc Employ - Utility	0.9391	0.9531	0.9691	0.9898	1.0000	1.0142	1.0336	1.0570
17	923 - Outside Svc Employ - Corp	0.9391	0.9531	0.9691	0.9898	1.0000	1.0142	1.0336	1.0570
						Base Year			

[1] Base Dollar = Nominal Dollar (from Schedule D1)/Annual Escalation Factor
[2] See Exhibit (PG&E-8) - Human Resources, Ch. 4.- Compensation, STIP, Non-qualified Retirement and Labor Escalations.
[3] See Exhibit (PG&E-12) - General Report, Ch. 3.- Escalation Rates.

Pacific Gas and Electric Company
2023 General Rate Case
Exhibit (PG&E-9), Administrative and General Expenses
Immediate Office Regulatory Affairs

Schedule D3
Historical and Forecast Year over Year Walk
Nominal Dollars
($000s)

Purpose: This schedule shows the change in costs from 2016 through 2023 by cost type and FERC account.

				FERC Account					
	Year	Cost Type	Amount	920	921	923-Utility	923-Corp	Explanation	Ref
1	2016	**Recorded Adjusted**	**554**	**400**	**71**	**83**			Sch. D1, Line 5
2	to	Labor	1,513	1,513				$1.7M increase due to department reorganization and labor escalation. This does not represent an incremental headcount addition. This reflects the reorganization of FTE internally within the Regulatory Affairs organization.	
3	2017	Materials & Employee Relatec	37		37				
4		Contracts	145			145			
5		Corporation Charges							
6		**Net Change**	**1,695**	**1,513**	**37**	**145**			Sch. D1, Line 6
9	2017	**Recorded Adjusted**	**2,249**	**1,913**	**108**	**228**			Sch. D1, Line 5
10	to	Labor	436	436				$339K increase primarily due to increased headcount late in the year offset by a reduction in contacts.	
11	2018	Materials & Employee Relatec	32		32				
12		Contracts	(129)			(129)			
13		Corporation Charges							
14		**Net Change**	**339**	**436**	**32**	**(129)**			Sch. D1, Line 6
15	2018	**Recorded Adjusted**	**2,588**	**2,349**	**140**	**99**			Sch. D1, Line 5
16	to	Labor	1,698	1,698				$1.7M increase primarily due to department reorganization and labor escalation. This does not represent an incremental headcount addition. This reflects the reorganization of FTE internally within the Regulatory Affairs organization.	
17	2019	Materials & Employee Relatec	(23)		(23)				
18		Contracts	81			81			
19		Corporation Charges							
20		**Net Change**	**1,756**	**1,698**	**(23)**	**81**			Sch. D1, Line 6
21	2019	**Recorded Adjusted**	**4,344**	**4,047**	**117**	**180**			Sch. D1, Line 5
22	to	Labor	1,174	1,174				$1.4M increase primarily due to department reorganization and labor escalation. This does not represent an incremental headcount addition. This reflects the reorganization of FTE internally within the Regulatory Affairs organization.	
23	2020	Materials & Employee Relatec	33		33				
24		Contracts	153			153			
25		Corporation Charges							
26		**Net Change**	**1,361**	**1,174**	**33**	**153**			Sch. D1, Line 6
27	2020	**Forecast**	**5,705**	**5,222**	**150**	**333**			Sch. D1, Line 5
28	to	Labor	433	433				FERC 920: $433K increase due to labor escalation and backfilling vacant positions	
29	2021	Materials & Employee Relatec	(49)		(49)				
30		Contracts	(58)			(58)		FERC 921: Immaterial Variance	
31		Corporation Charges						FERC 923: Immaterial Variance	
32		**Net Change**	**325**	**433**	**(49)**	**(58)**			Sch. D1, Line 6
33	2021	**Forecast**	**6,030**	**5,654**	**101**	**275**			Sch. D1, Line 5
34	to	Labor	173	173				FERC 920: $173K Increase due to labor escalation	
35	2022	Materials & Employee Relatec	3		3			FERC 921: Immaterial Variance	
36		Contracts						FERC 923: Immaterial Variance	
37		Corporation Charges							
38		**Net Change**	**176**	**173**	**3**				Sch. D1, Line 6
39	2022	**Forecast**	**6,207**	**5,828**	**104**	**275**			Sch. D1, Line 5
40	to	Labor	179	179				FERC 920: $179K Increase due to labor escalation	
41	2023	Materials & Employee Relatec	3		3			FERC 921: Immaterial Variance	
42		Contracts						FERC 923: Immaterial Variance	
43		Corporation Charges							
44		**Net Change**	**183**	**179**	**3**				Sch. D1, Line 6
45	2023	**Forecast**	**6,389**	**6,007**	**107**	**275**			Sch. D1, Line 5

PACIFIC GAS AND ELECTRIC COMPANY
2023 GENERAL RATE CASE
Exhibit (PG&E-9), Administrative and General Expenses
Immediate Office Regulatory Affairs

Schedule D4
Historical Adjustments
Nominal Dollars
($000s)

Purpose: This schedule shows the calculation of the Recorded Adjusted costs appearing on Schedule D1. Line 1 shows the total Recorded costs for each of the historical years, and Lines 2 through 6 show the adjustments made to determine the Recorded Adjusted costs. The two types of adjustments are: (1) Reorganizations, which reflect the movement of employees or contracts from one department to another; and (2) Other Adjustments, which relate to costs excluded from the GRC forecast of the department.

Line	Description	2016	2017	2018	2019	2020	Ref
1	**Recorded**	**554**	**2,249**	**2,588**	**4,103**	**5,454**	Sch. D6, Line 5
	Adjustments:						
2	Reorganizations						
3	**Subtotal Reorganizations**						
4	Other Adjustments				241	251	
5	Event Driven Adjustment						
6	**Subtotal Other Adjustments**						
7	**Total Adjustments (line 3 + line 5)**						Sch. D6, line 10
8	**Recorded Adjusted (line 1 + line 6)**	**554**	**2,249**	**2,588**	**4,344**	**5,705**	Sch. D1, line 5

PACIFIC GAS AND ELECTRIC COMPANY
2023 GENERAL RATE CASE
Exhibit (PG&E-9), Administrative and General Expenses
Immediate Office Regulatory Affairs

Schedule D5
Explanations of Historical Adjustments to Support Schedule D4

Table 1: This table provides the business purpose of each Reorganization adjustment on Schedule D4.

Sch. D4 Adj Line	From Department	To Department	Explanation *(e.g. Business purpose of the adjustment)*

Table 2: This table provides the business purpose of each Other adjustment on Schedule D4.

Line 4			Adjustment reflects officer costs actually incurred that were voluntarily excluded from the 2020 GRC.

PACIFIC GAS AND ELECTRIC COMPANY
2023 GENERAL RATE CASE
Exhibit (PG&E-9), Administrative and General Expenses
Immediate Office Regulatory Affairs

Schedule D6
Historical Adjustments by FERC Account
Nominal Dollars
($000s)

Purpose: This schedule provides a summary of all Historical Adjustments by FERC Account

Line	Description	2016	2017	2018	2019	2020	Ref
RECORDED BY FERC ACCOUNT							
1	920 Admin & Gen Salaries	400	1,913	2,349	3,806	4,971	
2	921 Office Supplies & Ex	71	108	140	117	150	
3	923 Outside Services - Utility	83	228	99	180	333	
4	923 Outside Services - Corp						
5	**Total Recorded**	**554**	**2,249**	**2,588**	**4,103**	**5,454**	
ADJUSTMENTS BY FERC ACCOUNT							
6	920 Admin & Gen Salaries				241	251	
7	921 Office Supplies & Ex						
8	923 Outside Services - Utility						
9	923 Outside Services - Corp						
10	**Total Adjustments**				**241**	**251**	
RECORDED ADJUSTED BY FERC ACCOUNT							
11	920 Admin & Gen Salaries	400	1,913	2,349	4,047	5,222	
12	921 Office Supplies & Ex	71	108	140	117	150	
13	923 Outside Services - Utility	83	228	99	180	333	
14	923 Outside Services - Corp						
15	**Total Recorded Adjusted**	**554**	**2,249**	**2,588**	**4,344**	**5,705**	

PACIFIC GAS AND ELECTRIC COMPANY
2023 GENERAL RATE CASE
Exhibit (PG&E-9), Administrative and General Expenses
Immediate Office Regulatory Affairs

Schedule D7
Summary of Vacancy Savings Calculation
Nominal Dollars
($000s)

Purpose: This schedule shows labor and vacancy savings.

Line	Description	Forecast 2021	Forecast 2022	Forecast 2023	Ref
FERC Account 920 - Admin & Gen Salaries					
1	Direct Labor [a]	5,850	6,029	6,215	
2	Vacancy Savings [b]	(196)	(202)	(208)	
3	Indirect Labor [c]				
4	**Total Labor**	**5,654**	**5,828**	**6,007**	Sch. D1, Line 1

[a] Direct Labor is the salaries associated with department employees

[b] Labor vacancy savings was calculated based on the financial view organization for organizations with more than 50 people and PCCs with more than 10 people.
The vacancy savings calculation is as follows:

$$\frac{\text{average open requisitions for a four month period}}{\text{budgeted headcount}} \times \text{Planned Labor}$$

[c] Indirect labor is the labor associated with interdepartmental services.

PACIFIC GAS AND ELECTRIC COMPANY
2023 General Rate Case
Exhibit (PG&E-9), Administrative and General Expenses
Immediate Office Regulatory Affairs

Schedule D8
Calculation of Capitalization Rate
Nominal Dollars
($000s)

Purpose:
-This schedule shows the capitalization rate for the Department. Corporate Services witnesses identified work performed by their organization that could be eliminated if there were no new or ongoing construction activities being performed by the Company.
-The capitalization rates are then used to calculate an aggregate Labor and M&S Transfer to Construction rate that would be applied to all Corporate Service Organizations. The results are shown in the workpapers supporting Exhibit (PG&E-10) Results of Operations, Chapter 8 Administrative and General Expense.

Summary

Line	Description	Amount
1	FERC Account 920 - Admin and General Salaries	6,007
2	Imputed transfer to construction - Labor rate	
3	**Total Transfer to Construction - Labor $**	
4	FERC Account 921 - Office Supplies and Expenses	107
5	Imputed transfer to construction - Materials & Supplies (M&S) rate	
6	**Total Transfer to Construction - M&S $**	

Calculated Transfer to Construction - Labor and Materials & Supplies, by Department/Subdepartment:

		A	B	C = A * B	D	E	F = D * E	
Line	**Department/Subdepartment**	**FERC 920**	**Capital Allocation %**	**Capital Allocation $**	**FERC 921**	**Capital Allocation %**	**Capital Allocation $**	**Ref**
7	Immediate Office Regulatory Affairs	6,007			107			
8	**Total**	**6,007**			**107**			

PACIFIC GAS AND ELECTRIC COMPANY
2023 GENERAL RATE CASE
Exhibit (PG&E-9), Administrative and General Expenses

WORKPAPERS SUPPORTING
Regulatory Relations

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PACIFIC GAS AND ELECTRIC COMPANY
2023 GENERAL RATE CASE
Exhibit (PG&E-9), Administrative and General Expenses
Regulatory Relations

Schedule D1
Historical and Forecast GRC Expenses (FERC Account 920, 921, 923)
Nominal Dollars
($000s)

		Recorded Adjusted					Forecast			
Line	**Description**	**2016**	**2017**	**2018**	**2019**	**2020**	**2021**	**2022**	**2023**	**Ref[(a)]**
Department										
1	920 - Admin & Gen Salaries	1,728	1,935	1,969	1,786	1,827	2,481	2,557	2,635	
2	921 - Office Supplies & Ex	148	94	45	87	48	47	48	50	
3	923 - Outside Svc Employ - Utility	628	58	64	56	48	48	48	48	
4	923 - Outside Svc Employ - Corp									
5	**Total**	**2,503**	**2,087**	**2,078**	**1,928**	**1,923**	**2,575**	**2,653**	**2,733**	
6	**Change from Prior Year**		**(417)**	**(8)**	**(150)**	**(6)**	**653**	**77**	**80**	
Sub-Departments										
	Regulatory Relations									
7	920 - Admin & Gen Salaries	1,728	1,935	1,969	1,786	1,827	2,481	2,557	2,635	
8	921 - Office Supplies & Ex	148	94	45	87	48	47	48	50	
9	923 - Outside Svc Employ - Utility	628	58	64	56	48	48	48	48	
10	923 - Outside Svc Employ - Corp									
11	**Total**	**2,503**	**2,087**	**2,078**	**1,928**	**1,923**	**2,575**	**2,653**	**2,733**	
12	**Change from Prior Year**		**(417)**	**(9)**	**(150)**	**(5)**	**652**	**78**	**80**	

PACIFIC GAS AND ELECTRIC COMPANY
2023 GENERAL RATE CASE
Exhibit (PG&E-9), Administrative and General Expenses
Regulatory Relations

Schedule D2
Historical and Forecast GRC Expenses (FERC Account 920, 921, 923)
Base Year Dollars
($000s)

		Recorded Adjusted					Forecast			
Line	**Description**	**2016**	**2017**	**2018**	**2019**	**2020**	**2021**	**2022**	**2023**	**Ref[a]**
Department										
1	920 - Admin & Gen Salaries	1,964	2,127	2,096	1,841	1,827	2,407	2,402	2,397	
2	921 - Office Supplies & Ex	157	98	47	88	48	46	47	47	
3	923 - Outside Svc Employ - Utility	668	61	66	57	48	47	46	45	
4	923 - Outside Svc Employ - Corp									
5	**Total**	**2,790**	**2,287**	**2,209**	**1,985**	**1,923**	**2,500**	**2,495**	**2,489**	
6	**Change from Prior Year**		**(503)**	**(78)**	**(224)**	**(62)**	**578**	**(5)**	**(6)**	
Sub-Departments										
	Regulatory Relations									
7	920 - Admin & Gen Salaries	1,964	2,127	2,096	1,841	1,827	2,407	2,402	2,397	
8	921 - Office Supplies & Ex	157	98	47	88	48	46	47	47	
9	923 - Outside Svc Employ - Utility	669	61	66	57	48	47	46	45	
10	923 - Outside Svc Employ - Corp									
11	**Total**	**2,790**	**2,287**	**2,209**	**1,985**	**1,923**	**2,500**	**2,495**	**2,489**	
12	**Change from Prior Year**		**(503)**	**(78)**	**(224)**	**(62)**	**577**	**(5)**	**(6)**	

13	**Escalation Factor [1] [2] [3]**	**2016**	**2017**	**2018**	**2019**	**2020**	**2021**	**2022**	**2023**
14	920 - Admin & Gen Salaries	0.8799	0.9095	0.9393	0.9701	1.0000	1.0306	1.0644	1.0993
15	921 - Office Supplies & Ex	0.9391	0.9531	0.9664	0.9857	1.0000	1.0142	1.0336	1.0570
16	923 - Outside Svc Employ - Utility	0.9391	0.9531	0.9691	0.9898	1.0000	1.0142	1.0336	1.0570
17	923 - Outside Svc Employ - Corp	0.9391	0.9531	0.9691	0.9898	1.0000	1.0142	1.0336	1.0570
						Base Year			

[1] Base Dollar = Nominal Dollar (from Schedule D1)/Annual Escalation Factor
[2] See Exhibit (PG&E-8) - Human Resources, Ch. 4.- Compensation, STIP, Non-qualified Retirement and Labor Escalations.
[3] See Exhibit (PG&E-12) - General Report, Ch. 3.- Escalation Rates.

Pacific Gas and Electric Company
2023 General Rate Case
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Regulatory Relations

Schedule D3
Historical and Forecast Year over Year Walk
Nominal Dollars
($000s)

Purpose: This schedule shows the change in costs from 2016 through 2023 by cost type and FERC account.

				FERC Account					
	Year	Cost Type	Amount	920	921	923-Utility	923-Corp	Explanation	Ref
1	2016	Recorded Adjusted	2,503	1,728	148	628			Sch. D1, Line 5
2	to	Labor	207	207				$417K overall decrease primarily due to decrease contract	
3	2017	Materials & Employee Related	(54)		(54)			spend.	
4		Contracts	(569)			(569)			
5		Corporation Charges							
6		Net Change	(417)	207	(54)	(569)			Sch. D1, Line 6
9	2017	Recorded Adjusted	2,087	1,935	94	58			Sch. D1, Line 5
10	to	Labor	34	34				Below Threshold Variance	
11	2018	Materials & Employee Related	(48)		(48)				
12		Contracts	6			6			
13		Corporation Charges							
14		Net Change	(8)	34	(48)	6			Sch. D1, Line 6
15	2018	Recorded Adjusted	2,078	1,969	45	64			Sch. D1, Line 5
16	to	Labor	(184)	(184)				$150K decrease primarily due to vacancy savings	
17	2019	Materials & Employee Related	42		42				
18		Contracts	(8)			(8)			
19		Corporation Charges							
20		Net Change	(150)	(184)	42	(8)			Sch. D1, Line 6
21	2019	Recorded Adjusted	1,928	1,786	87	56			Sch. D1, Line 5
22	to	Labor	41	41				Below Threshold Variance	
23	2020	Materials & Employee Related	(39)		(39)				
24		Contracts	(8)			(8)			
25		Corporation Charges							
26		Net Change	(6)	41	(39)	(8)			Sch. D1, Line 6
27	2020	Forecast	1,923	1,827	48	48			Sch. D1, Line 5
28	to	Labor	654	654				FERC 920: $654K Increase due to Labor Escalation	
29	2021	Materials & Employee Related	(1)		(1)			FERC 921: Immaterial Variance	
30		Contracts						FERC 923: Immaterial Variance	
31		Corporation Charges							
32		Net Change	653	654	(1)				Sch. D1, Line 6
33	2021	Forecast	2,575	2,481	47	48			Sch. D1, Line 5
34	to	Labor	76	76				FERC 920: $76K Increase due to Labor Escalation	
35	2022	Materials & Employee Related	1		1			FERC 921: Immaterial Variance	
36		Contracts						FERC 923: Immaterial Variance	
37		Corporation Charges							
38		Net Change	77	76	1				Sch. D1, Line 6
39	2022	Forecast	2,653	2,557	48	48			Sch. D1, Line 5
40	to	Labor	78	78				FERC 920: $78k increase due to Labor Escalation	
41	2023	Materials & Employee Related	1		1			FERC 921: Immaterial Variance	
42		Contracts						FERC 923: Immaterial Variance	
43		Corporation Charges							
44		Net Change	80	78	1				Sch. D1, Line 6
45	2023	Forecast	2,733	2,635	50	48			Sch. D1, Line 5

PACIFIC GAS AND ELECTRIC COMPANY
2023 GENERAL RATE CASE
Exhibit (PG&E-9), Administrative and General Expenses
Regulatory Relations

Schedule D4
Historical Adjustments
Nominal Dollars
($000s)

Purpose: This schedule shows the calculation of the Recorded Adjusted costs appearing on Schedule D1. Line 1 shows the total Recorded costs for each of the historical years, and Lines 2 through 6 show the adjustments made to determine the Recorded Adjusted costs. The two types of adjustments are: (1) Reorganizations, which reflect the movement of employees or contracts from one department to another; and (2) Other Adjustments, which relate to costs excluded from the GRC forecast of the department.

Line	Description	2016	2017	2018	2019	2020	Ref
1	**Recorded**	**2,510**	**2,087**	**2,078**	**1,928**	**1,923**	Sch. D6, Line 5
	Adjustments:						
2	Reorganizations	(7)					
3	**Subtotal Reorganizations**	(7)					
4	Other Adjustments						
5	Event Driven Adjustment						
6	**Subtotal Other Adjustments**						
7	**Total Adjustments (line 3 + line 5)**	(7)					Sch. D6, line 10
8	**Recorded Adjusted (line 1 + line 6)**	**2,503**	**2,087**	**2,078**	**1,928**	**1,923**	Sch. D1, line 5

PACIFIC GAS AND ELECTRIC COMPANY
2023 GENERAL RATE CASE
Exhibit (PG&E-9), Administrative and General Expenses
Regulatory Relations

Schedule D5
Explanations of Historical Adjustments to Support Schedule D4

Table 1: This table provides the business purpose of each Reorganization adjustment on Schedule D4.

Sch. D4 Adj Line	From Department	To Department	Explanation *(e.g. Business purpose of the adjustment)*

Table 2: This table provides the business purpose of each Other adjustment on Schedule D4.

2			*Training: Ex Parte OII PCC 15478. As agreed in a settlement approved in D. 18-04-014, "[f]or purposes of forecasting future costs in the next two GRCs before the Commission, PG&E will adjust out of recorded data those outside services incurred that correspond to (i) improving compliance and training related to the ex parte rules from September 2014 to March 2017…

PACIFIC GAS AND ELECTRIC COMPANY
2023 GENERAL RATE CASE
Exhibit (PG&E-9), Administrative and General Expenses
Regulatory Relations

Schedule D6
Historical Adjustments by FERC Account
Nominal Dollars
($000s)

Purpose: This schedule provides a summary of all Historical Adjustments by FERC Account

Line	Description	2016	2017	2018	2019	2020	Ref
RECORDED BY FERC ACCOUNT							
1	920 Admin & Gen Salaries	1,728	1,935	1,969	1,786	1,827	
2	921 Office Supplies & Ex	148	94	45	87	48	
3	923 Outside Services - Utility	635	58	64	56	48	
4	923 Outside Services - Corp						
5	**Total Recorded**	**2,510**	**2,087**	**2,078**	**1,928**	**1,923**	
ADJUSTMENTS BY FERC ACCOUNT							
6	920 Admin & Gen Salaries						
7	921 Office Supplies & Ex						
8	923 Outside Services - Utility	(7)					
9	923 Outside Services - Corp						
10	**Total Adjustments**						
RECORDED ADJUSTED BY FERC ACCOUNT							
11	920 Admin & Gen Salaries	1,728	1,935	1,969	1,786	1,827	
12	921 Office Supplies & Ex	148	94	45	87	48	
13	923 Outside Services - Utility	628	58	64	56	48	
14	923 Outside Services - Corp						
15	**Total Recorded Adjusted**	**2,503**	**2,087**	**2,078**	**1,928**	**1,923**	

PACIFIC GAS AND ELECTRIC COMPANY
2023 GENERAL RATE CASE
Exhibit (PG&E-9), Administrative and General Expenses
Regulatory Relations

Schedule D7
Summary of Vacancy Savings Calculation
Nominal Dollars
($000s)

Purpose: This schedule shows labor and vacancy savings.

Line	Description	Forecast 2021	Forecast 2022	Forecast 2023	Ref
FERC Account 920 - Admin & Gen Salaries					
1	Direct Labor [a]	2,549	2,627	2,707	
2	Vacancy Savings [b]	(68)	(70)	(72)	
3	Indirect Labor [c]				
4	**Total Labor**	**2,481**	**2,557**	**2,635**	Sch. D1, Line 1

[a] Direct Labor is the salaries associated with department employees

[b] Labor vacancy savings was calculated based on the financial view organization for organizations with more than 50 people and PCCs with more than 10 people.
The vacancy savings calculation is as follows:

$$\frac{\text{average open requisitions for a four month period}}{\text{budgeted headcount}} \times \text{Planned Labor}$$

[c] Indirect labor is the labor associated with interdepartmental services.

PACIFIC GAS AND ELECTRIC COMPANY
2023 General Rate Case
Exhibit (PG&E-9), Administrative and General Expenses
Regulatory Relations

Schedule D8
Calculation of Capitalization Rate
Nominal Dollars
($000s)

Purpose:
-This schedule shows the capitalization rate for the Department. Corporate Services witnesses identified work performed by their organization that could be eliminated if there were no new or ongoing construction activities being performed by the Company.
-The capitalization rates are then used to calculate an aggregate Labor and M&S Transfer to Construction rate that would be applied to all Corporate Service Organizations. The results are shown in the workpapers supporting Exhibit (PG&E-10) Results of Operations, Chapter 8 Administrative and General Expense.

Summary

Line	Description	Amount
1	FERC Account 920 - Admin and General Salaries	2,635
2	Imputed transfer to construction - Labor rate	
3	**Total Transfer to Construction - Labor $**	
4	FERC Account 921 - Office Supplies and Expenses	50
5	Imputed transfer to construction - Materials & Supplies (M&S) rate	
6	**Total Transfer to Construction - M&S $**	

Calculated Transfer to Construction - Labor and Materials & Supplies, by Department/Subdepartment:

		A	B	C = A * B	D	E	F = D * E	
Line	**Department/Subdepartment**	**FERC 920**	**Capital Allocation %**	**Capital Allocation $**	**FERC 921**	**Capital Allocation %**	**Capital Allocation $**	**Ref**
7	Regulatory Relations	2,635			50			
8	**Total**	**2,635**			**50**			

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PACIFIC GAS AND ELECTRIC COMPANY
2023 GENERAL RATE CASE
Exhibit (PG&E-9), Administrative and General Expenses
Regulatory Proceedings

Schedule D1
Historical and Forecast GRC Expenses (FERC Account 920, 921, 923)
Nominal Dollars
($000s)

		Recorded Adjusted					Forecast			
Line	**Description**	**2016**	**2017**	**2018**	**2019**	**2020**	**2021**	**2022**	**2023**	**Ref[(a)]**
Department										
1	920 - Admin & Gen Salaries	4,345	3,698	4,214	3,585	3,197	3,220	3,318	3,420	
2	921 - Office Supplies & Ex	204	130	163	120	748	96	99	102	
3	923 - Outside Svc Employ - Utility	1,519	403	626	103	128	285	285	285	
4	923 - Outside Svc Employ - Corp									
5	**Total**	**6,068**	**4,231**	**5,002**	**3,808**	**4,073**	**3,601**	**3,703**	**3,808**	
6	**Change from Prior Year**		**(1,837)**	**771**	**(1,194)**	**265**	**(472)**	**102**	**105**	
Sub-Departments										
	Regulatory Proceedings									
7	920 - Admin & Gen Salaries	4,345	3,698	4,214	3,585	3,197	3,220	3,318	3,420	
8	921 - Office Supplies & Ex	204	130	163	120	748	96	99	102	
9	923 - Outside Svc Employ - Utility	1,519	403	626	103	128	285	285	285	
10	923 - Outside Svc Employ - Corp									
11	**Total**	**6,068**	**4,231**	**5,002**	**3,808**	**4,073**	**3,601**	**3,703**	**3,808**	
12	**Change from Prior Year**		**(1,837)**	**771**	**(1,194)**	**265**	**(472)**	**102**	**105**	

PACIFIC GAS AND ELECTRIC COMPANY
2023 GENERAL RATE CASE
Exhibit (PG&E-9), Administrative and General Expenses
Regulatory Proceedings

Schedule D2
Historical and Forecast GRC Expenses (FERC Account 920, 921, 923)
Base Year Dollars
($000s)

		Recorded Adjusted					Forecast			
Line	**Description**	**2016**	**2017**	**2018**	**2019**	**2020**	**2021**	**2022**	**2023**	**Ref[a]**
Department										
1	920 - Admin & Gen Salaries	4,938	4,066	4,486	3,696	3,197	3,124	3,118	3,111	
2	921 - Office Supplies & Ex	217	135	169	122	748	95	96	97	
3	923 - Outside Svc Employ - Utility	1,617	423	646	104	128	281	276	270	
4	923 - Outside Svc Employ - Corp									
5	**Total**	**6,773**	**4,623**	**5,300**	**3,922**	**4,073**	**3,500**	**3,490**	**3,478**	
6	**Change from Prior Year**		**(2,150)**	**677**	**(1,378)**	**151**	**(573)**	**(11)**	**(12)**	
Sub-Departments										
	Regulatory Proceedings									
7	920 - Admin & Gen Salaries	4,938	4,066	4,486	3,696	3,197	3,124	3,118	3,111	
8	921 - Office Supplies & Ex	217	135	169	122	748	95	96	97	
9	923 - Outside Svc Employ - Utility	1,617	423	646	104	128	281	276	270	
10	923 - Outside Svc Employ - Corp									
11	Total	6,773	4,623	5,300	3,922	4,073	3,500	3,490	3,478	
12	Change from Prior Year		(2,150)	677	(1,378)	151	(573)	(10)	(12)	

13	**Escalation Factor [1] [2] [3]**	**2016**	**2017**	**2018**	**2019**	**2020**	**2021**	**2022**	**2023**
14	920 - Admin & Gen Salaries	0.8799	0.9095	0.9393	0.9701	1.0000	1.0306	1.0644	1.0993
15	921 - Office Supplies & Ex	0.9391	0.9531	0.9664	0.9857	1.0000	1.0142	1.0336	1.0570
16	923 - Outside Svc Employ - Utility	0.9391	0.9531	0.9691	0.9898	1.0000	1.0142	1.0336	1.0570
17	923 - Outside Svc Employ - Corp	0.9391	0.9531	0.9691	0.9898	1.0000	1.0142	1.0336	1.0570
						Base Year			

[1] Base Dollar = Nominal Dollar (from Schedule D1)/Annual Escalation Factor
[2] See Exhibit (PG&E-8) - Human Resources, Ch. 4.- Compensation, STIP, Non-qualified Retirement and Labor Escalations.
[3] See Exhibit (PG&E-12) - General Report, Ch. 3.- Escalation Rates.

Pacific Gas and Electric Company
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Schedule D3
Historical and Forecast Year over Year Walk
Nominal Dollars
($000s)

Purpose: This schedule shows the change in costs from 2016 through 2023 by cost type and FERC account.

				FERC Account					
	Year	Cost Type	Amount	920	921	923-Utility	923-Corp	Explanation	Ref
1	2016	**Recorded Adjusted**	**6,068**	**4,345**	**204**	**1,519**			Sch. D1, Line 5
2	to	Labor	(647)	(647)				$1.8M decrease primarily due decrease in contracts and	
3	2017	Materials & Employee Related	(74)		(74)			headcount reductions.	
4		Contracts	(1,116)			(1,116)			
5		Corporation Charges							
6		**Net Change**	**(1,837)**	**(647)**	**(74)**	**(1,116)**			Sch. D1, Line 6
9	2017	**Recorded Adjusted**	**4,231**	**3,698**	**130**	**403**			Sch. D1, Line 5
10	to	Labor	516	516				$771K increase primarily due to adding another director,	
11	2018	Materials & Employee Related	33		33			while other directors received full year salaries in 2018, and	
12		Contracts	223			223		increase in rate case contract spend.	
13		Corporation Charges							
14		**Net Change**	**771**	**516**	**33**	**223**			Sch. D1, Line 6
15	2018	**Recorded Adjusted**	**5,002**	**4,214**	**163**	**626**			Sch. D1, Line 5
16	to	Labor	(628)	(628)				$1.2M decrease due to internal reorganization and	
17	2019	Materials & Employee Related	(42)		(42)			decrease in contracts.	
18		Contracts	(523)			(523)			
19		Corporation Charges							
20		**Net Change**	**(1,194)**	**(628)**	**(42)**	**(523)**			Sch. D1, Line 6
21	2019	**Recorded Adjusted**	**3,808**	**3,585**	**120**	**103**			Sch. D1, Line 5
22	to	Labor	(388)	(388)				$265K increase for internal reorganization and one time	
23	2020	Materials & Employee Related	627		627			charge.	
24		Contracts	25			25			
25		Corporation Charges							
26		**Net Change**	**265**	**(388)**	**627**	**25**			Sch. D1, Line 6
27	2020	**Forecast**	**4,073**	**3,197**	**748**	**128**			Sch. D1, Line 5
28	to	Labor	23	23				FERC 920: Labor escalation	
29	2021	Materials & Employee Related	(651)		(651)			FERC 921: Reduction due to one-time charge incurred in	
30		Contracts	157			157		2020	
31		Corporation Charges						FERC 923: Immaterial Variance	
32		**Net Change**	**(472)**	**23**	**(651)**	**157**			Sch. D1, Line 6
33	2021	**Forecast**	**3,601**	**3,220**	**96**	**285**			Sch. D1, Line 5
34	to	Labor	99	99				FERC 920: $99k increase due to labor escalation	
35	2022	Materials & Employee Related	3		3			FERC 921: Immaterial Variance	
36		Contracts						FERC 923: Immaterial Variance	
37		Corporation Charges							
38		**Net Change**	**102**	**99**	**3**				Sch. D1, Line 6
39	2022	**Forecast**	**3,703**	**3,318**	**99**	**285**			Sch. D1, Line 5
40	to	Labor	102	102				$102K Increase due to Labor Escalation	
41	2023	Materials & Employee Related	3		3			FERC 920: Labor escalation	
42		Contracts						FERC 921: Immaterial variance	
43		Corporation Charges						FERC 923: Immaterial variance	
44		**Net Change**	**105**	**102**	**3**				Sch. D1, Line 6
45	2023	**Forecast**	**3,808**	**3,420**	**102**	**285**			Sch. D1, Line 5

PACIFIC GAS AND ELECTRIC COMPANY
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Schedule D4
Historical Adjustments
Nominal Dollars
($000s)

Purpose: This schedule shows the calculation of the Recorded Adjusted costs appearing on Schedule D1. Line 1 shows the total Recorded costs for each of the historical years, and Lines 2 through 6 show the adjustments made to determine the Recorded Adjusted costs. The two types of adjustments are: (1) Reorganizations, which reflect the movement of employees or contracts from one department to another; and (2) Other Adjustments, which relate to costs excluded from the GRC forecast of the department.

2016-2017	Description	2016	2017	2018	2019	2020	Ref
1	**Recorded**	**8,747**	**4,707**	**5,002**	**3,808**	**4,073**	Sch. D6, Line 5
	Adjustments:						
2	Reorganizations	(2,680)	(477)				
3	**Subtotal Reorganizations**	(2,680)	(477)				
4	Other Adjustments						
5	Event Driven Adjustment						
6	**Subtotal Other Adjustments**						
7	**Total Adjustments (line 3 + line 5)**	(2,680)	(477)				Sch. D6, line 10
8	**Recorded Adjusted (line 1 + line 6)**	**6,068**	**4,231**	**5,002**	**3,808**	**4,073**	Sch. D1, line 5

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2023 GENERAL RATE CASE
Exhibit (PG&E-9), Administrative and General Expenses
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Schedule D5
Explanations of Historical Adjustments to Support Schedule D4

Table 1: This table provides the business purpose of each Reorganization adjustment on Schedule D4.

Sch. D4 Adj Line	From Department	To Department	Explanation *(e.g. Business purpose of the adjustment)*
2	Regulatory Affairs	Finance and Risk	Reorg Move from Support of Revenue Requirements (PCC 15463) to Finance and Risk

Table 2: This table provides the business purpose of each Other adjustment on Schedule D4.

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2023 GENERAL RATE CASE
Exhibit (PG&E-9), Administrative and General Expenses
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Schedule D6
Historical Adjustments by FERC Account
Nominal Dollars
($000s)

Purpose: This schedule provides a summary of all Historical Adjustments by FERC Account

Line	Description	2016	2017	2018	2019	2020	Ref
RECORDED BY FERC ACCOUNT							
1	920 Admin & Gen Salaries	6,939	4,175	4,214	3,585	3,197	
2	921 Office Supplies & Ex	259	130	163	120	748	
3	923 Outside Services - Utility	1,549	403	626	103	128	
4	923 Outside Services - Corp						
5	**Total Recorded**	**8,747**	**4,707**	**5,002**	**3,808**	**4,073**	
ADJUSTMENTS BY FERC ACCOUNT							
6	920 Admin & Gen Salaries	(2,594)	(477)				
7	921 Office Supplies & Ex	(55)					
8	923 Outside Services - Utility	(30)					
9	923 Outside Services - Corp						
10	**Total Adjustments**	**(2,680)**	**(477)**				
RECORDED ADJUSTED BY FERC ACCOUNT							
11	920 Admin & Gen Salaries	4,345	3,698	4,214	3,585	3,197	
12	921 Office Supplies & Ex	204	130	163	120	748	
13	923 Outside Services - Utility	1,519	403	626	103	128	
14	923 Outside Services - Corp						
15	**Total Recorded Adjusted**	**6,068**	**4,231**	**5,002**	**3,808**	**4,073**	

PACIFIC GAS AND ELECTRIC COMPANY
2023 GENERAL RATE CASE
Exhibit (PG&E-9), Administrative and General Expenses
Regulatory Proceedings

Schedule D7
Summary of Vacancy Savings Calculation
Nominal Dollars
($000s)

Purpose: This schedule shows labor and vacancy savings.

Line	Description	Forecast 2021	Forecast 2022	Forecast 2023	Ref
FERC Account 920 - Admin & Gen Salaries					
1	Direct Labor [a]	3,339	3,442	3,547	
2	Vacancy Savings [b]	(120)	(123)	(127)	
3	Indirect Labor [c]				
4	**Total Labor**	**3,220**	**3,318**	**3,420**	Sch. D1, Line 1

[a] Direct Labor is the salaries associated with department employees

[b] Labor vacancy savings was calculated based on the financial view organization for organizations with more than 50 people and PCCs with more than 10 people.
The vacancy savings calculation is as follows:

$$\frac{\text{average open requisitions for a four month period}}{\text{budgeted headcount}} \times \text{Planned Labor}$$

[c] Indirect labor is the labor associated with interdepartmental services.

PACIFIC GAS AND ELECTRIC COMPANY
2023 General Rate Case
Exhibit (PG&E-9), Administrative and General Expenses
Regulatory Proceedings

Schedule D8
Calculation of Capitalization Rate
Nominal Dollars
($000s)

Purpose:
-This schedule shows the capitalization rate for the Department. Corporate Services witnesses identified work performed by their organization that could be eliminated if there were no new or ongoing construction activities being performed by the Company.
-The capitalization rates are then used to calculate an aggregate Labor and M&S Transfer to Construction rate that would be applied to all Corporate Service Organizations. The results are shown in the workpapers supporting Exhibit (PG&E-10) Results of Operations, Chapter 8 Administrative and General Expense.

Summary

Line	Description	Amount
1	FERC Account 920 - Admin and General Salaries	3,420
2	Imputed transfer to construction - Labor rate	
3	**Total Transfer to Construction - Labor $**	
4	FERC Account 921 - Office Supplies and Expenses	102
5	Imputed transfer to construction - Materials & Supplies (M&S) rate	
6	**Total Transfer to Construction - M&S $**	

Calculated Transfer to Construction - Labor and Materials & Supplies, by Department/Subdepartment:

		A	B	C = A * B	D	E	F = D * E	
Line	**Department/Subdepartment**	**FERC 920**	**Capital Allocation %**	**Capital Allocation $**	**FERC 921**	**Capital Allocation %**	**Capital Allocation $**	**Ref**
7	Regulatory Proceedings	3,420			102			
8	**Total**	**3,420**			**102**			

PACIFIC GAS AND ELECTRIC COMPANY
2023 GENERAL RATE CASE
Exhibit (PG&E-9), Administrative and General Expenses

WORKPAPERS SUPPORTING
Rates and Regulatory Analytics

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PACIFIC GAS AND ELECTRIC COMPANY
2023 GENERAL RATE CASE
Exhibit (PG&E-9), Administrative and General Expenses
Rates and Regulatory Analytics

Schedule D1
Historical and Forecast GRC Expenses (FERC Account 920, 921, 923)
Nominal Dollars
($000s)

		Recorded Adjusted					Forecast			
Line	**Description**	**2016**	**2017**	**2018**	**2019**	**2020**	**2021**	**2022**	**2023**	**Ref[a]**
Department										
1	920 - Admin & Gen Salaries	7,336	5,790	4,735	3,993	3,987	4,180	4,308	4,440	
2	921 - Office Supplies & Ex	289	103	124	152	131	96	99	102	
3	923 - Outside Svc Employ - Utility	1,322	1,285	223	34	69	87	87	87	
4	923 - Outside Svc Employ - Corp									
5	**Total**	**8,947**	**7,178**	**5,082**	**4,179**	**4,188**	**4,363**	**4,494**	**4,629**	
6	**Change from Prior Year**		**(1,769)**	**(2,096)**	**(903)**	**9**	**175**	**131**	**135**	
Sub-Departments										
	Rates and Regulatory Analytics									
7	920 - Admin & Gen Salaries	7,336	5,790	4,735	3,993	3,987	4,180	4,308	4,440	
8	921 - Office Supplies & Ex	289	103	124	152	131	96	99	102	
9	923 - Outside Svc Employ - Utility	1,322	1,285	223	34	69	87	87	87	
10	923 - Outside Svc Employ - Corp									
11	**Total**	**8,947**	**7,178**	**5,082**	**4,179**	**4,188**	**4,363**	**4,494**	**4,629**	
12	**Change from Prior Year**		**(1,769)**	**(2,096)**	**(903)**	**9**	**175**	**131**	**135**	

PACIFIC GAS AND ELECTRIC COMPANY
2023 GENERAL RATE CASE
Exhibit (PG&E-9), Administrative and General Expenses
Rates and Regulatory Analytics

Schedule D2
Historical and Forecast GRC Expenses (FERC Account 920, 921, 923)
Base Year Dollars
($000s)

		Recorded Adjusted					Forecast			
Line	**Description**	**2016**	**2017**	**2018**	**2019**	**2020**	**2021**	**2022**	**2023**	**Ref[a]**
Department										
1	920 - Admin & Gen Salaries	8,337	6,366	5,041	4,116	3,987	4,056	4,047	4,039	
2	921 - Office Supplies & Ex	308	108	129	154	131	95	96	97	
3	923 - Outside Svc Employ - Utility	1,408	1,348	230	35	69	86	84	82	
4	923 - Outside Svc Employ - Corp									
5	**Total**	**10,053**	**7,822**	**5,400**	**4,304**	**4,188**	**4,236**	**4,227**	**4,218**	
6	**Change from Prior Year**		**(2,231)**	**(2,422)**	**(1,096)**	**(116)**	**49**	**(9)**	**(9)**	
Sub-Departments										
	Rates and Regulatory Analytics									
7	920 - Admin & Gen Salaries	8,337	6,366	5,041	4,116	3,987	4,056	4,047	4,039	
8	921 - Office Supplies & Ex	308	108	129	154	131	95	96	97	
9	923 - Outside Svc Employ - Utility	1,408	1,348	230	35	69	86	84	82	
10	923 - Outside Svc Employ - Corp									
11	Total	10,053	7,822	5,400	4,304	4,188	4,236	4,227	4,218	
12	Change from Prior Year		(2,231)	(2,422)	(1,096)	(116)	48	(9)	(9)	

13	**Escalation Factor [1] [2] [3]**	**2016**	**2017**	**2018**	**2019**	**2020**	**2021**	**2022**	**2023**
14	920 - Admin & Gen Salaries	0.8799	0.9095	0.9393	0.9701	1.0000	1.0306	1.0644	1.0993
15	921 - Office Supplies & Ex	0.9391	0.9531	0.9664	0.9857	1.0000	1.0142	1.0336	1.0570
16	923 - Outside Svc Employ - Utility	0.9391	0.9531	0.9691	0.9898	1.0000	1.0142	1.0336	1.0570
17	923 - Outside Svc Employ - Corp	0.9391	0.9531	0.9691	0.9898	1.0000	1.0142	1.0336	1.0570
						Base Year			

[1] Base Dollar = Nominal Dollar (from Schedule D1)/Annual Escalation Factor
[2] See Exhibit (PG&E-8) - Human Resources, Ch. 4.- Compensation, STIP, Non-qualified Retirement and Labor Escalations.
[3] See Exhibit (PG&E-12) - General Report, Ch. 3.- Escalation Rates.

Pacific Gas and Electric Company
2023 General Rate Case
Exhibit (PG&E-9), Administrative and General Expenses
Rates and Regulatory Analytics

Schedule D3
Historical and Forecast Year over Year Walk
Nominal Dollars
($000s)

Purpose: This schedule shows the change in costs from 2016 through 2023 by cost type and FERC account.

				FERC Account					
	Year	Cost Type	Amount	920	921	923-Utility	923-Corp	Explanation	Ref
1	2016	Recorded Adjusted	8,947	7,336	289	1,322			Sch. D1, Line 5
2	to	Labor	(1,546)	(1,546)				$1.7M decrease due primarily to internal department reorgnization.	
3	2017	Materials & Employee Related	(186)		(186)				
4		Contracts	(38)			(38)			
5		Corporation Charges							
6		Net Change	(1,769)	(1,546)	(186)	(38)			Sch. D1, Line 6
9	2017	Recorded Adjusted	7,178	5,790	103	1,285			Sch. D1, Line 5
10	to	Labor	(1,055)	(1,055)				$2.1 million decrease primarily due internal department reorganization and reduction in IT and staff augmentation contracts.	
11	2018	Materials & Employee Related	21		21				
12		Contracts	(1,062)			(1,062)			
13		Corporation Charges							
14		Net Change	(2,096)	(1,055)	21	(1,062)			Sch. D1, Line 6
15	2018	Recorded Adjusted	5,082	4,735	124	223			Sch. D1, Line 5
16	to	Labor	(742)	(742)				$903K decrease primarily due to internal department reorganization.	
17	2019	Materials & Employee Related	28		28				
18		Contracts	(189)			(189)			
19		Corporation Charges							
20		Net Change	(903)	(742)	28	(189)			Sch. D1, Line 6
21	2019	Recorded Adjusted	4,179	3,993	152	34			Sch. D1, Line 5
22	to	Labor	(5)	(5)				Below Threshold Variance	
23	2020	Materials & Employee Related	(21)		(21)				
24		Contracts	35			35			
25		Corporation Charges							
26		Net Change	9	(5)	(21)	35			Sch. D1, Line 6
27	2020	Forecast	4,188	3,987	131	69			Sch. D1, Line 5
28	to	Labor	192	192				FERC 920: $192k increase due to Labor escalation	
29	2021	Materials & Employee Related	(35)		(35)			FERC 921: Immaterial Variance	
30		Contracts	18			18		FERC 923: Immaterial Variance	
31		Corporation Charges							
32		Net Change	175	192	(35)	18			Sch. D1, Line 6
33	2021	Forecast	4,363	4,180	96	87			Sch. D1, Line 5
34	to	Labor	128	128				FERC 920: $128k increase due to labor escalation	
35	2022	Materials & Employee Related	3		3			FERC 921: Immaterial Variance	
36		Contracts						FERC 923: Immaterial Variance	
37		Corporation Charges							
38		Net Change	131	128	3				Sch. D1, Line 6
39	2022	Forecast	4,494	4,308	99	87			Sch. D1, Line 5
40	to	Labor	132	132				FERC 920: $132K Increase due to Labor Escalation	
41	2023	Materials & Employee Related	3		3			FERC 921: Immaterial Variance	
42		Contracts						FERC 923: Immaterial Variance	
43		Corporation Charges							
44		Net Change	135	132	3				Sch. D1, Line 6
45	2023	Forecast	4,629	4,440	102	87			Sch. D1, Line 5

PACIFIC GAS AND ELECTRIC COMPANY
2023 GENERAL RATE CASE
Exhibit (PG&E-9), Administrative and General Expenses
Rates and Regulatory Analytics

Schedule D4
Historical Adjustments
Nominal Dollars
($000s)

Purpose: This schedule shows the calculation of the Recorded Adjusted costs appearing on Schedule D1. Line 1 shows the total Recorded costs for each of the historical years, and Lines 2 through 6 show the adjustments made to determine the Recorded Adjusted costs. The two types of adjustments are: (1) Reorganizations, which reflect the movement of employees or contracts from one department to another; and (2) Other Adjustments, which relate to costs excluded from the GRC forecast of the department.

Line	Description	2016	2017	2018	2019	2020	Ref
1	**Recorded**	**8,947**	**7,178**	**5,082**	**4,179**	**4,188**	Sch. D6, Line 5
	Adjustments:						
2	Reorganizations						
3	**Subtotal Reorganizations**						
4	Other Adjustments						
5	Event Driven Adjustment						
6	**Subtotal Other Adjustments**						
7	**Total Adjustments (line 3 + line 5)**						Sch. D6, line 10
8	**Recorded Adjusted (line 1 + line 6)**	**8,947**	**7,178**	**5,082**	**4,179**	**4,188**	Sch. D1, line 5

PACIFIC GAS AND ELECTRIC COMPANY
2023 GENERAL RATE CASE
Exhibit (PG&E-9), Administrative and General Expenses
Rates and Regulatory Analytics

Schedule D5
Explanations of Historical Adjustments to Support Schedule D4

Table 1: This table provides the business purpose of each Reorganization adjustment on Schedule D4.

Sch. D4 Adj Line	From Department	To Department	Explanation *(e.g. Business purpose of the adjustment)*

Table 2: This table provides the business purpose of each Other adjustment on Schedule D4.

PACIFIC GAS AND ELECTRIC COMPANY
2023 GENERAL RATE CASE
Exhibit (PG&E-9), Administrative and General Expenses
Rates and Regulatory Analytics

Schedule D6
Historical Adjustments by FERC Account
Nominal Dollars
($000s)

Purpose: This schedule provides a summary of all Historical Adjustments by FERC Account

Line	Description	2016	2017	2018	2019	2020	Ref
RECORDED BY FERC ACCOUNT							
1	920 Admin & Gen Salaries	7,336	5,790	4,735	3,993	3,987	
2	921 Office Supplies & Ex	289	103	124	152	131	
3	923 Outside Services - Utility	1,322	1,285	223	34	69	
4	923 Outside Services - Corp						
5	**Total Recorded**	**8,947**	**7,178**	**5,082**	**4,179**	**4,188**	
ADJUSTMENTS BY FERC ACCOUNT							
6	920 Admin & Gen Salaries						
7	921 Office Supplies & Ex						
8	923 Outside Services - Utility						
9	923 Outside Services - Corp						
10	**Total Adjustments**						
RECORDED ADJUSTED BY FERC ACCOUNT							
11	920 Admin & Gen Salaries	7,336	5,790	4,735	3,993	3,987	
12	921 Office Supplies & Ex	289	103	124	152	131	
13	923 Outside Services - Utility	1,322	1,285	223	34	69	
14	923 Outside Services - Corp						
15	**Total Recorded Adjusted**	**8,947**	**7,178**	**5,082**	**4,179**	**4,188**	

PACIFIC GAS AND ELECTRIC COMPANY
2023 GENERAL RATE CASE
Exhibit (PG&E-9), Administrative and General Expenses
Rates and Regulatory Analytics

Schedule D7
Summary of Vacancy Savings Calculation
Nominal Dollars
($000s)

Purpose: This schedule shows labor and vacancy savings.

Line	Description	Forecast 2021	Forecast 2022	Forecast 2023	Ref
FERC Account 920 - Admin & Gen Salaries					
1	Direct Labor [a]	4,336	4,468	4,605	
2	Vacancy Savings [b]	(149)	(154)	(158)	
3	Indirect Labor [c]	(7)	(7)	(7)	
4	**Total Labor**	**4,180**	**4,308**	**4,440**	Sch. D1, Line 1

[a] Direct Labor is the salaries associated with department employees

[b] Labor vacancy savings was calculated based on the financial view organization for organizations with more than 50 people and PCCs with more than 10 people.
The vacancy savings calculation is as follows:

$$\frac{\text{average open requisitions for a four month period}}{\text{budgeted headcount}} \times \text{Planned Labor}$$

[c] Indirect labor is the labor associated with interdepartmental services.

PACIFIC GAS AND ELECTRIC COMPANY
2023 General Rate Case
Exhibit (PG&E-9), Administrative and General Expenses
Rates and Regulatory Analytics

Schedule D8
Calculation of Capitalization Rate
Nominal Dollars
($000s)

Purpose:
-This schedule shows the capitalization rate for the Department. Corporate Services witnesses identified work performed by their organization that could be eliminated if there were no new or ongoing construction activities being performed by the Company.
-The capitalization rates are then used to calculate an aggregate Labor and M&S Transfer to Construction rate that would be applied to all Corporate Service Organizations. The results are shown in the workpapers supporting Exhibit (PG&E-10) Results of Operations, Chapter 8 Administrative and General Expense.

Summary

Line	Description	Amount
1	FERC Account 920 - Admin and General Salaries	4,440
2	Imputed transfer to construction - Labor rate	
3	**Total Transfer to Construction - Labor $**	
4	FERC Account 921 - Office Supplies and Expenses	102
5	Imputed transfer to construction - Materials & Supplies (M&S) rate	
6	**Total Transfer to Construction - M&S $**	

Calculated Transfer to Construction - Labor and Materials & Supplies, by Department/Subdepartment:

		A	B	C = A * B	D	E	F = D * E	
Line	**Department/Subdepartment**	**FERC 920**	**Capital Allocation %**	**Capital Allocation $**	**FERC 921**	**Capital Allocation %**	**Capital Allocation $**	**Ref**
7	Rates and Regulatory Analytics	4,440			102			
8	**Total**	**4,440**			**102**			

Table 5-1
Pacific Gas and Electric Company
2023 General Rate Case
Exhibit (PG&E-9), Chapter 5
Regulatory Affairs
Expenses by Major Work Category
(Thousands of Nominal Dollars)

Line No.	MWC	Description	2016 Recorded Adjusted	2017 Recorded Adjusted	2018 Recorded Adjusted	2019 Recorded Adjusted	2020 Recorded Adjusted	2021 Forecast	2022 Forecast	2023 Forecast	Reference (A)
1	JV	Maintain IT Apps & Infra	1,032	1,458	1,080	327	763	279	429	429	
2	**Total**		**1,032**	**1,458**	**1,080**	**327**	**763**	**279**	**429**	**429**	

Table 5-2
Pacific Gas and Electric Company
2023 General Rate Case
Exhibit (PG&E-9), Chapter 5
Regulatory Affairs
Expenses by Major Work Category
(Thousands of Base Year Dollars)

Line No.	MWC	Description	2016 Recorded Adjusted	2017 Recorded Adjusted	2018 Recorded Adjusted	2019 Recorded Adjusted	2020 Recorded Adjusted	2021 Forecast	2022 Forecast	2023 Forecast
1	JV	Maintain IT Apps & Infra	1,107	1,537	1,120	332	763	274	412	402
2	**Total**		**1,107**	**1,537**	**1,120**	**332**	**763**	**274**	**412**	**402**

Table 4-1
Pacific Gas and Electric Company
2023 GRC
Exhibit (PG&E-9), Chapter 5
Regulatory Affairs
Capital Expenditures by Major Work Category
(Thousands of Nominal Dollars)

				Capital Expenditures											
No.	**MWC**	**MAT**	**MAT Description**	**2016 Recorded Adjusted**	**2017 Recorded Adjusted**	**2018 Recorded Adjusted**	**2019 Recorded Adjusted**	**2020 Recorded Adjusted**	**2021 Forecast**	**2022 Forecast**	**2023 Forecast**	**2024 Forecast**	**2025 Forecast**	**2026 Forecast**	**Reference**
1	2F	2FA	ASvcs: Development	9,906	3,600	1,605	684	1,279	100	1,500	1,500	1,500	1,500	1,500	
2			**Grand Total**	**9,906**	**3,600**	**1,605**	**684**	**1,279**	**100**	**1,500**	**1,500**	**1,500**	**1,500**	**1,500**	

Table 4-2
Pacific Gas and Electric Company
2023 GRC
Exhibit (PG&E-9), Chapter 5
Regulatory Affairs
Forecast Capital Expenditures Summary
(Thousands of Nominal Dollars)

		Capital Expenditures							
Line No.	Description	2020 CWIP	2021 Forecast	2022 Forecast	2023 Forecast	2024 Forecast	2025 Forecast	2026 Forecast	Reference
1	Projects > $3 Million*	-	100	1,500	1,500	1,500	1,500	1,500	
2	Other Work	1,287	-	-	-	-	-	-	
3	**Total**	**1,287**	**100**	**1,500**	**1,500**	**1,500**	**1,500**	**1,500**	

4 * Planning orders where Construction Work in Progress (CWIP) Balance as of December 31, 2020 plus six years (2021-2026) of forecast.

Table 4-3
Pacific Gas and Electric Company
2023 GRC
Exhibit (PG&E-9), Chapter 5
Regulatory Affairs
Recorded CWIP and Forecast Capital Expenditures Details - Projects Over $3 Million*
(Thousands of Nominal Dollars)

					CWIP	Capital Expenditures							
Line No.	Planning Order	Description	MWC	Operative Date	2020 Recorded Adjusted	2021 Forecast	2022 Forecast	2023 Forecast	2024 Forecast	2025 Forecast	2026 Forecast	Subtotal	Reference
	MAT - 2FA	**ASvcs: Development**											
1	5793516	Safety Gov Reg & Compliance_RG (C)	2F	Dec-2020	-	100	1,500	1,500	1,500	1,500	1,500	7,600	
2	**Total**				**-**	**100**	**1,500**	**1,500**	**1,500**	**1,500**	**1,500**	**7,600**	
3		**Grand Total**			**-**	**100**	**1,500**	**1,500**	**1,500**	**1,500**	**1,500**	**7,600**	

4 * Planning orders where Construction Work in Progress (CWIP) Balance as of December 31, 2020 plus six years (2021-2026) of forecast.

Table 4-4
Pacific Gas and Electric Company
2023 GRC
Exhibit (PG&E-9), Chapter 5
Regulatory Affairs
Recorded and Forecast Capital Expenditures Details - Other Work*
(Thousands of Nominal Dollars)

				Capital Expenditures											
Line No.	MWC	MAT	MAT Description	2016 Recorded Adjusted	2017 Recorded Adjusted	2018 Recorded Adjusted	2019 Recorded Adjusted	2020 Recorded Adjusted	2021 Forecast	2022 Forecast	2023 Forecast	2024 Forecast	2025 Forecast	2026 Forecast	Reference
1	2F	2FA	ASvcs: Development	9,906	3,600	1,605	684	1,279	-	-	-	-	-	-	
2		**Grand Total**		**9,906**	**3,600**	**1,605**	**684**	**1,279**	**-**	**-**	**-**	**-**	**-**	**-**	
3		* Excludes projects greater than $3M													

PACIFIC GAS AND ELECTRIC COMPANY
Regulatory Affairs
Cost of Service Enhancements Project Summary

Project Title: Cost of Service Enhancements
Major Work Categories: 2F, JV
Planning Order Numbers:
Project Start Date:
Project Completion Date:
Operative Date (only applies to Capital):

Project Description

The purpose of this project is to make cost data in PG&E's SAP financial system more granular and suitable for improved downstream Revenue Allocation and Rate Design models and processes. Additionally, this project will integrate SAP/Business Objects, which is PG&E's financial reporting tool, with Regulatory Affairs' Amazon Web Services (AWS) platform, which is the analytics platform used to in PG&E's GRC Phase II, Gas Cost Allocation Proceeding, and other revenue allocation and rate design proceedings. With the integration of cost data, PG&E is expected to improve operational efficiency in its cost of service, revenue allocation and rate design processes.

Overview of Cost of Service Enhancements

PG&E has made great strides in recent years in rate data analytics that are necessary for PG&E's rate proceedings. Technology projects have successful at meeting the challenges of increasing complexity of regulatory proceedings. Still, the organization must build upon and integrate the data and model platform work that has already been done. In the 2020 GRC, PG&E sought approval for the Model Platform & Data Integration project which implemented a cloud-based computing storage platform for storing data and running applications. These advanced tools have allowed for more efficient processing, integrating and computing of extremely large volume (a.k.a., "big-data") of customer, load and billing data. PG&E will be able to leverage these tools for the Cost of Service Enhancement project.

The Cost of Service Enhancements project will, among other things, enable PG&E to measure cost categories at distribution primary, distribution secondary and new business primary to perform embedded cost of service analysis and rate design.

Justification

PACIFIC GAS AND ELECTRIC COMPANY
Regulatory Affairs
Cost of Service Enhancements Project Summary

Embedded cost analysis is aimed to provide a granular separation of costs that are driven by Commission policies. For example, embedded costs analysis of the distribution costs will enable PG&E to more accurately assess the revenue requirements attributable to customer access and distribution system capacity needs. Such separation of costs will help in performing more accurate revenue allocation and rate design. Price signals provided through rates to optimize incentives for solar PV and storage, and designing appropriate rate structures to achieve less bill volatility may be possible from the enhanced cost granularity that can be obtained by performing embedded cost analysis. Additionally, embedded cost analysis is becoming more and more important as PG&E continues to invest in system hardening, safety and reliability in coming years. It is however, important to note here that PG&E does not intend to move away from marginal cost based revenue allocation and rate making. PG&E intends to improve the marginal cost based framework with the results obtained from embedded cost analysis.

Cost

Major Project Spending Estimates
(Thousands of Nominal Dollars)

	Recorded					Forecast							
	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	Total	Workpaper Reference
EXPENSE													
MWC XX PO XXXXX							429	429	249			1,107	
												-	
Expense Total	-	-	-	-	-	-	**429**	**429**	**249**	-	-	**1,107**	
CAPITAL													
MWC 49, PO YYYYYY							1,500	1,500	1,137			4,137	
Capital Total	N/A	N/A	N/A	N/A	-	-	**1,500**	**1,500**	**1,137**	-	-	**4,137**	
TOTAL PROJECT COST	-	-	-	-	-	-	**1,929**	**1,929**	**1,386**	-	-	**5,244**	

Additional Cost Information:

PG&E used the IT Project/Program Estimating Tool (PET) to document estimate assumptions and generate labor and non-labor cost forecasts for this project. To calculate labor costs, the PET captures labor hours by activity and resource type, multiplies that by standard labor rates, and adds in standard overhead factors. To calculate non-labor costs, the PET captures contract costs by type (such as software licenses or third-party services), material costs by unit quantity and unit price, and standard overheads such as materials burden and AFUDC. Other factors, such as

escalation and capital/expense ratios, are calculated based on standard rates and accounting guidance. See Exhibit (PG&E-7), Chapter 8 for additional information regarding the PET. PG&E can provide the specific PET output produced for this project upon request.

Benefits

- The primary purpose of this project is to achieve more granular and accurate cost of service analysis, revenue allocation and rate design; these are non-cost benefits. important non-cost benefits
- Reduction of operational risks by automating data flows that involve large volumes of data across the systems and analytical models. The automation will improve efficiency and accuracy, and reduce the need for additional labor to handle growing data volumes.

Alternatives Considered

- PG&E considered manual processes pulling significant amount of cost data from SAP Business Objects to downstream AWS platform for further matching and merging with customer, load and billing data and then slicing and dicing and analyzing costs at various customer dimensions for revenue allocation, rate design and rate evaluation. In order to do this manually, PG&E forecasts a net increase of two expert analysts in Rates and Rate Analytics organizations would be required.

PACIFIC GAS AND ELECTRIC COMPANY
Regulatory Affairs
Gas Rate Design Enhancements Project Summary

Project Title: Gas Rate Design Enhancements
Major Work Categories: 2F, JV
Planning Order Numbers:
Project Start Date:
Project Completion Date:
Operative Date (only applies to Capital):

Project Description

The purpose of this project is to integrate, using Regulatory Affairs' AWS platform, existing gas rate design and rate evaluation models with Gas GIS Data Sharing tool and gas operational flow (e.g., backbone, transmission, distribution) cost information by geographical areas.

The Gas Rate Design Enhancement project will enable PG&E to help identify highly targeted micro areas requiring the least cost to electrify for the greatest impact while avoiding system investment in gas renewal/replacement. Specifically, the mix of distribution-level gas customers receiving service from the gas line serving any particular street varies greatly across PG&E's service territory. This project will enable integration of customer specific information concerning usage levels and patterns, income levels, and information regarding the type of premise (single family home, multi-family, North American Industry Classification System (NAICS) code for small commercial customers, etc.) with information concerning the risk-based timeline of when that gas line, services, regulators, and meters could require normal replacement. Analyzing the distribution of these joint characteristics will inform PG&E's ability to propose targeted rate designs and programs to more efficiently achieve electrification of customers served from PG&E's gas distribution system. This is compared to a status quo scenario of random electrification where PG&E must maintain the current gas distribution system in service as total gas demand declines.

PG&E is developing capabilities in gas rate design and analysis models to help identify highly targeted micro areas requiring the least cost to electrify for the greatest impact while avoiding system investment in gas renewal/replacement.

Overview of Gas Rate Design Enhancements & Regulatory Background

Although PG&E has made great strides in recent years, the technologies that are available in the "big data industry" to manage, maintain, and analyze these extremely large data continue to evolve. To perform the rate analytics that are necessary for PG&E's rate proceedings and the increasing complexity of regulatory proceedings, the organization must build upon and integrate

the data and model platform work that has already been done. In the 2020 GRC, PG&E sought approval for the Model Platform & Data Integration project which implemented a cloud-based computing storage platform for storing data and running applications. These advanced tools have allowed for more efficient processing and computing. PG&E will be able to leverage these tools for the Gas Rate Design Enhancement project.

In January 2020, the CPUC open a rulemaking to establish policies, processes, and rules to ensure safe and reliable gas systems in California and perform long-term gas planning. (R.20-01-007). In Track 2 of this Rulemaking, "the Commission will determine a long-term planning strategy to balance the impact that the projected reduction in gas demand will have on the gas systems with the existing statutorily mandated rules and programs that ensure the safe and reliable provision of energy in California (e.g., PSEP). The Commission will evaluate demand scenarios that will materialize from state and local greenhouse gas-related laws. To facilitate this examination, the gas utilities will provide the Commission with data on how forecasted demand scenarios will translate into gas operational gas flows on their systems (e.g., backbone, transmission, distribution), accounting for balancing and pressure rating requirements. Using this information, the Commission will also examine the extent to which the projected reduction in gas demand will require regulatory changes, such as shortening the useful life of gas assets, to ensure that gas transmission costs are allocated fairly and that stranded costs are mitigated."[1]

The Gas Rate Design Enhancement project will, amongst other things, enable PG&E to develop capabilities in gas rate design and analysis models to help identify highly targeted micro areas requiring the least cost to electrify for the greatest impact while avoiding system investment in gas renewal/replacement. This will inform proposals to address elements of these questions posed for Track 2:[2]

1) b. For each Time Horizon, during which gas demand is expected to decline, how does the Commission ensure that the gas utilities maintain safe and reliable gas systems at rates that are just and reasonable?

   c. For each Time Horizon, how can the Commission manage the transition of gas infrastructure so that the stranded costs and operations and maintenance expenses caused by declining throughput are mitigated? Should the Commission consider accelerated depreciation or targeted infrastructure retirements?

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[1] R.20-01-007 p. 17

[2] R.20-01-007, p. 19, section 3.1.3 Track 2: Long-Term Natural Gas Policy and Planning

PACIFIC GAS AND ELECTRIC COMPANY
Regulatory Affairs
Gas Rate Design Enhancements Project Summary

d. Should the Commission establish parameters to determine when aging infrastructure, such as assets that are near the end of their useful lives, should be replaced to meet reliability needs?

2) Should the Commission reconsider gas rate design and cost allocation methods, particularly marginal cost allocation methods versus embedded cost methodologies, in subsequent General Rate Cases? Do rate design changes raise affordability and other economic concerns, especially for disadvantaged residential customers, and what criteria should the Commission apply when considering this issue?

Justification

The Gas Rate Design enhancement project will benefit PG&E customers by allowing the company to identify highly targeted micro areas requiring the least cost to electrify for the greatest impact while avoiding system investment in gas renewal/replacement.

Cost

Major Project Spending Estimates
(Thousands of Nominal Dollars)

	Recorded					Forecast							
	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	Total	Workpaper Reference
EXPENSE													
MWC XX PO XXXXX									176	415	429	1,020	
												-	
Expense Total	-	-	-	-	-	-	-	-	**176**	**415**	**429**	**1,020**	
CAPITAL													
MWC 49, PO YYYYYY									346	1,500	1,500	3,346	
Capital Total	N/A	N/A	N/A	N/A	-	-	-	-	**346**	**1,500**	**1,500**	**3,346**	
TOTAL PROJECT COST	-	-	-	-	-	-	-	-	**522**	**1,915**	**1,929**	**4,366**	

Additional Cost Information:

PG&E used the IT Project/Program Estimating Tool (PET) to document estimate assumptions and generate labor and non-labor cost forecasts for this project. To calculate labor costs, the PET captures labor hours by activity and resource type, multiplies that by standard labor rates, and adds in standard overhead factors. To calculate non-labor costs, the PET captures contract costs by type (such as software licenses or third-party services), material costs by unit quantity and unit price, and standard overheads such as materials burden and AFUDC. Other factors, such as escalation and capital/expense ratios, are calculated based on standard rates and accounting

guidance. See Exhibit (PG&E-7), Chapter 8 for additional information regarding the PET. PG&E can provide the specific PET output produced for this project upon request.

Benefits

- The primary purpose of this project is not cost reduction. No cost reduction is expected.
- This project will provide important non-cost benefits including improved capabilities to analyze proposed rate design and evaluate customers' bill impact.
- Reduction of operational risks by automating data flows that involve large volumes of data across the systems and analytical models. The automation will improve efficiency and accuracy, and reduce the need for additional labor to handle growing data volumes.

Alternatives Considered

- PG&E considered manual processes pulling significant amount of cost data from Gas GIS Data Sharing tool to downstream systems for further matching and merging with customer data and then slicing and dicing and analyzing costs at various customer dimensions for rate design and rate evaluation. In order to do this analysis manually, PG&E forecasts a net increase of two expert analysts in Rates and Rate Analytics organizations would be required.

PACIFIC GAS AND ELECTRIC COMPANY
2023 GENERAL RATE CASE
Exhibit (PG&E-9), Administrative and General Expenses

WORKPAPERS SUPPORTING
Law Organization

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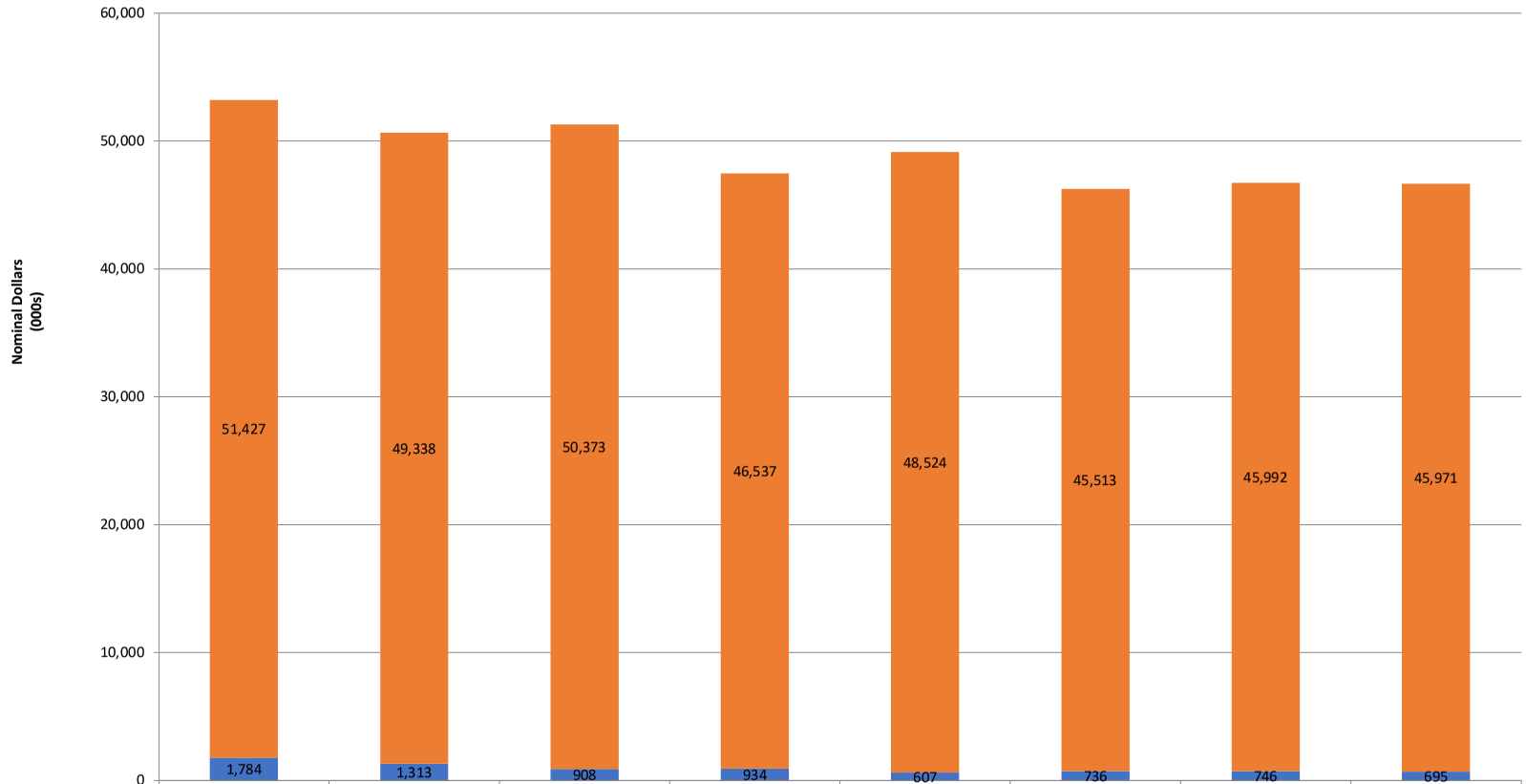
PACIFIC GAS AND ELECTRIC COMPANY
2023 GENERAL RATE CASE
Exhibit (PG&E-9), Administrative and General Expenses
Law Organization

Schedule 1
GRC Departments

Purpose: This schedule shows the Departments in the Organization.

PACIFIC GAS AND ELECTRIC COMPANY
2023 GENERAL RATE CASE
Exhibit (PG&E-9), Administrative and General Expenses
Law Organization

Schedule 2
Historical and Forecast GRC Expense Bar Chart
Nominal Dollars
($000s)



	2016 Rec Adj	2017 Rec Adj	2018 Rec Adj	2019 Rec Adj	2020 Rec Adj	2021 Forecast	2022 Forecast	2023 Forecast
Law Department	51,427	49,338	50,373	46,537	48,524	45,513	45,992	45,971
Immediate Office Law	1,784	1,313	908	934	607	736	746	695

PACIFIC GAS AND ELECTRIC COMPANY
2023 GENERAL RATE CASE
Exhibit (PG&E-9), Administrative and General Expenses
Law Organization

Schedule 3
Historical and Forecast GRC Expenses (FERC Account 920, 921, 923)
Nominal Dollars
($000s)

		Recorded Adjusted					Forecast			
Line	Description	2016	2017	2018	2019	2020	2021	2022	2023	Ref[a]
ORGANIZATION VIEW										
1	920 - Admin & Gen Salaries	22,473	21,171	21,345	21,637	21,880	21,916	21,590	22,089	
2	921 - Office Supplies & Ex	1,726	1,476	1,513	1,445	1,538	1,575	1,575	1,575	
3	923 - Outside Svc Employ - Utility	27,212	26,794	27,378	23,652	25,688	22,758	23,574	23,002	
4	923 - Outside Svc Employ - Corp	1,799	1,208	1,045	736	26				
5	**Total**	**53,211**	**50,650**	**51,281**	**47,470**	**49,131**	**46,248**	**46,738**	**46,666**	
6	**Change from Prior Year**		**(2,561)**	**630**	**(3,810)**	**1,661**	**(2,883)**	**490**	**(73)**	
DEPARTMENT VIEW										
7	**Immediate Office Law**									
8	920 - Admin & Gen Salaries	143	280	91	169	528	672	682	631	Sch. D1, Line 1
9	921 - Office Supplies & Ex	301	25	14	78	31	64	64	64	Sch. D1, Line 2
10	923 - Outside Svc Employ - Utility	36	16							Sch. D1, Line 3
11	923 - Outside Svc Employ - Corp	1,304	991	802	686	48				Sch. D1, Line 4
12	**Total**	**1,784**	**1,313**	**908**	**934**	**607**	**736**	**746**	**695**	Sch. D1, Line 5
13	**Change from Prior Year**		**(471)**	**(405)**	**26**	**(327)**	**129**	**10**	**(51)**	
14	**Law Department**									
15	920 - Admin & Gen Salaries	22,330	20,891	21,254	21,468	21,351	21,245	20,908	21,458	Sch. D1, Line 1
16	921 - Office Supplies & Ex	1,426	1,452	1,499	1,367	1,507	1,511	1,511	1,511	Sch. D1, Line 2
17	923 - Outside Svc Employ - Utility	27,176	26,778	27,377	23,652	25,688	22,758	23,574	23,002	Sch. D1, Line 3
18	923 - Outside Svc Employ - Corp	496	217	243	49	(22)				Sch. D1, Line 4
19	**Total**	**51,427**	**49,338**	**50,373**	**46,537**	**48,524**	**45,513**	**45,992**	**45,971**	Sch. D1, Line 5
20	**Change from Prior Year**		**(2,089)**	**1,035**	**(3,836)**	**1,987**	**(3,011)**	**479**	**(21)**	

(a) Please refer to the appropriate Department workpapers for further details.

PACIFIC GAS AND ELECTRIC COMPANY
2023 GENERAL RATE CASE
Exhibit (PG&E-9), Administrative and General Expenses
Law Organization

Schedule 4
Historical and Forecast GRC Expenses (FERC Account 920, 921, 923)
Base Year Dollars
($000s)

		Recorded Adjusted					Forecast			
Line	Description	2016	2017	2018	2019	2020	2021	2022	2023	Ref[a]
ORGANIZATION VIEW										
1	920 - Admin & Gen Salaries	25,541	23,278	22,724	22,304	21,880	21,265	20,284	20,094	
2	921 - Office Supplies & Ex	1,838	1,549	1,562	1,464	1,538	1,553	1,523	1,490	
3	923 - Outside Svc Employ - Utility	28,975	28,113	28,251	23,896	25,688	22,439	22,807	21,762	
4	923 - Outside Svc Employ - Corp	1,916	1,268	1,078	743	26				
5	**Total**	**58,270**	**54,207**	**53,615**	**48,407**	**49,131**	**45,257**	**44,615**	**43,346**	
6	**Change from Prior Year**		**(4,063)**	**(592)**	**(5,208)**	**724**	**(3,874)**	**(642)**	**(1,268)**	
DEPARTMENT VIEW										
7	Immediate Office Law									
8	920 - Admin & Gen Salaries	162	308	96	174	528	652	641	574	Sch. D2, Line 1
9	921 - Office Supplies & Ex	320	26	15	79	31	63	62	61	Sch. D2, Line 2
10	923 - Outside Svc Employ - Utility	39	17	1						Sch. D2, Line 3
11	923 - Outside Svc Employ - Corp	1,388	1,040	828	693	48				Sch. D2, Line 4
12	Total	**1,910**	**1,391**	**940**	**947**	**607**	**715**	**703**	**634**	Sch. D2, Line 5
13	Change from Prior Year		**(519)**	**(451)**	**7**	**(340)**	**108**	**(12)**	**(69)**	
14	Law Department									
15	920 - Admin & Gen Salaries	25,378	22,970	22,627	22,130	21,351	20,614	19,643	19,521	Sch. D2, Line 1
16	921 - Office Supplies & Ex	1,518	1,523	1,547	1,385	1,507	1,489	1,462	1,429	Sch. D2, Line 2
17	923 - Outside Svc Employ - Utility	28,937	28,096	28,251	23,896	25,688	22,439	22,807	21,762	Sch. D2, Line 3
18	923 - Outside Svc Employ - Corp	528	228	250	50	(22)				Sch. D2, Line 4
19	Total	**56,361**	**52,816**	**52,675**	**47,461**	**48,524**	**44,542**	**43,912**	**42,712**	Sch. D2, Line 5
20	Change from Prior Year		**(3,545)**	**(141)**	**(5,214)**	**1,063**	**(3,982)**	**(630)**	**(1,200)**	

PACIFIC GAS AND ELECTRIC COMPANY
2023 GENERAL RATE CASE
Exhibit (PG&E-9), Administrative and General Expenses
Law Organization

Schedule 5
Historical Adjustments
Nominal Dollars
($000s)

Purpose: This schedule summarizes the recorded costs, adjustments and recorded adjusted costs for the Organization. For a description of the adjustments, please refer to the Department Workpaper schedule D4.

Line	Description	2016	2017	2018	2019	2020	Ref[a]
ORGANIZATION VIEW							
1	Recorded GRC Subtotal	129,770	131,155	215,029	468,796	407,769	
2	Adjustments	(76,560)	(80,504)	(163,749)	(421,326)	(358,638)	
3	**Recorded Adjusted**	**53,211**	**50,650**	**51,281**	**47,470**	**49,131**	Sch. 3, Line 5
DEPARTMENT VIEW							
	Recorded (FERC 920,921, and 923)						
4	Immediate Office Law	1,784	1,313	19,260	28,552	16,124	
5	Law Department	127,987	129,842	195,770	440,245	391,645	
6	**Total**	**129,770**	**131,155**	**215,029**	**468,796**	**407,769**	
	Adjustments (FERC 920,921, and 923)						
7	Immediate Office Law			(18,352)	(27,618)	(15,517)	
8	Law Department	(76,560)	(80,504)	(145,397)	(393,708)	(343,122)	
9	**Total**	**(76,560)**	**(80,504)**	**(163,749)**	**(421,326)**	**(358,638)**	
	Recorded Adjusted (FERC 920,921, and 923)						
10	Immediate Office Law	1,784	1,313	908	934	607	
11	Law Department	51,427	49,338	50,373	46,537	48,524	
12	**Total**	**53,211**	**50,650**	**51,281**	**47,470**	**49,131**	

PACIFIC GAS AND ELECTRIC COMPANY
2023 GENERAL RATE CASE
Exhibit (PG&E-9), Administrative and General Expenses
Law Organization

Schedule 6
Full Time Equivalent (FTE) Forecast

Purpose: This schedule shows the Full Time Equivalent (FTE) forecast for the organization.
Section 1 shows the year-end FTEs and vacancies for each Department in the base year, and the total forecast FTEs through the test year.
Section 2 shows the year over year changes in FTEs for each Department through the test year.

		A	B	C=(A+B)	D	E	F
Line	Description	2020 Year-End FTE	2020 Vacancies	2020 Year End FTE + Vacancies	2021 Forecast	2022 Forecast	2023 Forecast
Section 1: FTE by Department							
1	Immediate Office Law	3.0		3.0	3.0	3.0	3.0
2	Law Department	134.2	7.0	141.2	138.0	138.0	138.0
3	**Total**	**137.2**	**7.0**	**144.2**	**141.0**	**141.0**	**141.0**
Section 2: Year Over Year FTE Changes by Department							
4	Immediate Office Law						
5	Law Department				-3		
6	**Total**				**-3**		

PACIFIC GAS AND ELECTRIC COMPANY
2023 GENERAL RATE CASE
Exhibit (PG&E-9), Administrative and General Expenses
Law Organization

Schedule 7
Year Over Year FTE Changes

Purpose: This schedule explains the year over year changes in the Full Time Equivalent (FTE) forecast.

Line	Department	Inc/(Dec)	Explanation
		2020 to 2021	
1	Immediate Office Law	0.0	
2	Law Department	(3.2)	Law Department not filling 3 vacancies
3	**Total**	**(3.2)**	
		2021 to 2022	
4	Immediate Office Law	0.0	
5	Law Department	0.0	
6	**Total**	**0.0**	
		2022 to 2023	
7	Immediate Office Law	0.0	
8	Law Department	0.0	
9	**Total**	**0.0**	

PACIFIC GAS AND ELECTRIC COMPANY
2023 GENERAL RATE CASE
Exhibit (PG&E-9), Administrative and General Expenses
Law Organization

Schedule 8
Summary of Vacancy Savings Calculation
Nominal Dollars
($000s)

Purpose: This schedule shows total vacancy savings for the Organization. For the calculation of vacancy savings for each department, please refer to the Department workpaper schedule D7.

		Forecast			
Line	**Description**	**2021**	**2022**	**2023**	**Ref[a]**
FERC Account 920 - Admin & Gen Salaries					
ORGANIZATION VIEW					
1	Direct Labor	23,068	22,742	23,241	
2	Vacancy Savings	(678)	(678)	(678)	
3	Indirect Labor	(474)	(474)	(474)	
4	**Total Labor**	**21,916**	**21,590**	**22,089**	Sch. 3, Line 1
DEPARTMENT VIEW					
5	**Immediate Office Law**				
6	Direct Labor	672	682	631	
7	Vacancy Savings				
8	Indirect Labor				
9	**Total Labor**	**672**	**682**	**631**	
	Law Department				
10	Direct Labor	22,397	22,060	22,610	
11	Vacancy Savings	(678)	(678)	(678)	
12	Indirect Labor	(474)	(474)	(474)	
13	**Total Labor**	**21,245**	**20,908**	**21,458**	

PACIFIC GAS AND ELECTRIC COMPANY
2023 GENERAL RATE CASE
Exhibit (PG&E-9), Administrative and General Expenses
Law Organization

Schedule 9
Calculation of Capitalization Rate

Purpose:
- This schedule shows the capitalization rates for each Department. Witnesses were asked to identify work performed by their organization that could be eliminated if there were no new or ongoing construction activities being performed by the Company.
- The Department schedules indicated in the Reference column below show the calculation of the capitalization rate for each Department.

Line	Department	Capital Allocation % Labor	Capital Allocation % Materials	Capital Allocation $ Labor	Capital Allocation $ Materials	Ref[a]
1	EVP General Counsel Immediate Office	0.0%	0.0%	-	-	Sch. D8, Line 2, 5
2	Law	3.48%	2.90%	747	44	Sch. D8, Line 2, 5

(a) Please refer to the appropriate Department workpapers for further details.

PACIFIC GAS AND ELECTRIC COMPANY
2023 GENERAL RATE CASE
Exhibit (PG&E-9), Administrative and General Expenses

WORKPAPERS SUPPORTING
Immediate Office, Law

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▪ Historical Adjustments by FERC Account	Schedule D6	WP 6-16
▪ Summary of Vacancy Savings Calculation	Schedule D7	WP 6-17
▪ Calculation of Capitalization Rate	Schedule D8	WP 6-18

Immediate Office Law

Schedule D1
Historical and Forecast GRC Expenses (FERC Account 920, 921, 923)
Nominal Dollars
($000s)

		Recorded Adjusted					Forecast			
Line	**Description**	**2016**	**2017**	**2018**	**2019**	**2020**	**2021**	**2022**	**2023**	**Ref[a]**
Department										
1	920 - Admin & Gen Salaries	143	280	91	169	528	672	682	631	
2	921 - Office Supplies & Ex	301	25	14	78	31	64	64	64	
3	923 - Outside Svc Employ - Utility	36	16							
4	923 - Outside Svc Employ - Corp	1,304	991	802	686	48				
5	**Total**	**1,784**	**1,313**	**908**	**934**	**607**	**736**	**746**	**695**	
6	**Change from Prior Year**		**(471)**	**(405)**	**26**	**(326)**	**128**	**10**	**(51)**	
Sub-Departments										
	Immediate Office Hold									
7	920 - Admin & Gen Salaries									
8	921 - Office Supplies & Ex									
9	923 - Outside Svc Employ - Utility									
10	923 - Outside Svc Employ - Corp	1,304	991	802	686	48				
11	**Total**	**1,304**	**991**	**802**	**686**	**48**				
12	**Change from Prior Year**		**(313)**	**(189)**	**(116)**	**(638)**	**(48)**			
13	**Immediate Office Utility**									
14	920 - Admin & Gen Salaries	143	280	91	169	528	672	682	631	
15	921 - Office Supplies & Ex	301	25	14	78	31	64	64	64	
16	923 - Outside Svc Employ - Utility	36	16							
17	923 - Outside Svc Employ - Corp									
18	**Total**	**480**	**321**	**105**	**247**	**559**	**736**	**746**	**695**	
19	**Change from Prior Year**		**(159)**	**(216)**	**142**	**312**	**177**	**10**	**(51)**	

	Escalation Factor [1] [2] [3]	**2016**	**2017**	**2018**	**2019**	**2020**	**2021**	**2022**	**2023**
20									
21	920 - Admin & Gen Salaries	0.8799	0.9095	0.9393	0.9701	1.0000	1.0306	1.0644	1.0993
22	921 - Office Supplies & Ex	0.9391	0.9531	0.9664	0.9857	1.0000	1.0142	1.0336	1.0570
23	923 - Outside Svc Employ - Utility	0.9391	0.9531	0.9691	0.9898	1.0000	1.0142	1.0336	1.0570
24	923 - Outside Svc Employ - Corp	0.9391	0.9531	0.9691	0.9898	1.0000	1.0142	1.0336	1.0570
						Base Year			

[1] Base Dollar = Nominal Dollar (from Schedule D1)/Annual Escalation Factor
[2] See Exhibit (PG&E-8) - Human Resources, Ch. 4.- Compensation, STIP, Non-qualified Retirement and Labor Escalations.
[3] See Exhibit (PG&E-12) - General Report, Ch. 4.- Escalation Rates.

PACIFIC GAS AND ELECTRIC COMPANY
2023 GENERAL RATE CASE
Exhibit (PG&E-9), Administrative and General Expenses
Immediate Office Law

Schedule D2
Historical and Forecast GRC Expenses (FERC Account 920, 921, 923)
Base Year Dollars
($000s)

		Recorded Adjusted					Forecast			
Line	Description	2016	2017	2018	2019	2020	2021	2022	2023	Ref[a]
Department										
1	920 - Admin & Gen Salaries	162	308	96	174	528	652	641	574	
2	921 - Office Supplies & Ex	320	26	15	79	31	63	62	61	
3	923 - Outside Svc Employ - Utility	39	17	1	()					
4	923 - Outside Svc Employ - Corp	1,388	1,040	828	693	48				
5	**Total**	**1,910**	**1,391**	**940**	**947**	**607**	**715**	**703**	**634**	
6	**Change from Prior Year**		**(518)**	**(452)**	**7**	**(339)**	**107**	**(12)**	**(68)**	
Sub-Departments										
	Immediate Office Hold									
7	920 - Admin & Gen Salaries									
8	921 - Office Supplies & Ex									
9	923 - Outside Svc Employ - Utility									
10	923 - Outside Svc Employ - Corp	1,388	1,040	828	693	48				
11	**Total**	**1,388**	**1,040**	**828**	**693**	**48**				
12	**Change from Prior Year**		**(348)**	**(212)**	**(135)**	**(645)**	**(48)**			
13	**Immediate Office Utility**									
14	920 - Admin & Gen Salaries	162	308	96	174	528	652	641	574	
15	921 - Office Supplies & Ex	320	26	15	79	31	63	62	61	
16	923 - Outside Svc Employ - Utility	39	17	1						
17	923 - Outside Svc Employ - Corp									
18	**Total**	**522**	**351**	**112**	**253**	**559**	**715**	**703**	**634**	
19	**Change from Prior Year**		**(171)**	**(239)**	**141**	**306**	**156**	**(12)**	**(69)**	

Pacific Gas and Electric Company
2023 General Rate Case
Exhibit (PG&E-9), Administrative and General Expenses
Immediate Office Law

Schedule D3
Historical and Forecast Year over Year Walk
Nominal Dollars
($000s)

Purpose: This schedule shows the change in costs from 2016 through 2023 by cost type and FERC account.

				FERC Account					
	Year	Cost Type	Amount	920	921	923-Utility	923-Corp	Explanation	Ref
1	2016	**Recorded Adjusted**	**1,784**	**143**	**301**	**36**	**1,304**		Sch. D1, Line 5
2	to	Labor	137	137				A $-471k overall decrease: decrease primarily due to lower corporation costs partially offset by annual wage escalation.	
3	2017	Materials & Employee Related	(276)		(276)				
4		Contracts	(20)			(20)			
5		Corporation Charges	(312)				(312)		
6		**Net Change**	**(471)**	**137**	**(276)**	**(20)**	**(312)**		Sch. D1, Line 6
9	2017	**Recorded Adjusted**	**1,313**	**280**	**25**	**16**	**991**		Sch. D1, Line 5
10	to	Labor	(190)	(190)				A $-405k overall decrease: decrease primarily due to lower labor costs offset by annual wage escalation.	
11	2018	Materials & Employee Related	(11)		(11)				
12		Contracts	(16)			(16)			
13		Corporation Charges	(189)				(189)		
14		**Net Change**	**(405)**	**(190)**	**(11)**	**(16)**	**(189)**		Sch. D1, Line 6
15	2018	**Recorded Adjusted**	**908**	**91**	**14**		**802**		Sch. D1, Line 5
16	to	Labor	78	78				Below Variance Threshold	
17	2019	Materials & Employee Related	64		64				
18		Contracts	()			()			
19		Corporation Charges	(116)				(116)		
20		**Net Change**	**26**	**78**	**64**	**()**	**(116)**		Sch. D1, Line 6
21	2019	**Recorded Adjusted**	**934**	**169**	**78**		**686**		Sch. D1, Line 5
22	to	Labor	359	359				A $-326k overall decrease: decrease primarily due to labor moving to executive compensation under SB 901 offset by inclusion of the Deputy General Counsel (costs were previously tracked in Law Department) and annual wage escalation.	
23	2020	Materials & Employee Related	(47)		(47)				
24		Contracts							
25		Corporation Charges	(638)				(638)		
26		**Net Change**	**(326)**	**359**	**(47)**		**(638)**		Sch. D1, Line 6
27	2020	**Forecast**	**607**	**528**	**31**		**48**		Sch. D1, Line 5
28	to	Labor	143	143				FERC 920: $143k increase primarily driven by labor costs in 2021. One position was vacant for seven months in 2020.	
29	2021	Materials & Employee Related	33		33				
30		Contracts						FERC 921: $33k immaterial variance	
31		Corporation Charges	(48)				(48)	FERC 923: $48k immaterial variance	
32		**Net Change**	**128**	**143**	**33**		**(48)**		Sch. D1, Line 6
33	2021	**Forecast**	**736**	**672**	**64**				Sch. D1, Line 5
34	to	Labor	10	10				FERC 920: $10k immaterial variance	
35	2022	Materials & Employee Related						FERC 921: $0k immaterial variance	
36		Contracts						FERC 923: $0k immaterial variance	
37		Corporation Charges							
38		**Net Change**	**10**	**10**					Sch. D1, Line 6
39	2022	**Forecast**	**746**	**682**	**64**				Sch. D1, Line 5
40	to	Labor	(51)	(51)				FERC 920: $51k immaterial variance	
41	2023	Materials & Employee Related						FERC 921: $0k immaterial variance	
42		Contracts						FERC 923: $0k immaterial variance	
43		Corporation Charges							
44		**Net Change**	**(51)**	**(51)**					Sch. D1, Line 6
45	2023	**Forecast**	**695**	**631**	**64**				Sch. D1, Line 5

PACIFIC GAS AND ELECTRIC COMPANY
2023 GENERAL RATE CASE
Exhibit (PG&E-9), Administrative and General Expenses
Immediate Office Law

Schedule D4
Historical Adjustments
Nominal Dollars
($000s)

Purpose: This schedule shows the calculation of the Recorded Adjusted costs appearing on Schedule D1. Line 1 shows the total Recorded costs for each of the historical years, and Lines 2 through 6 show the adjustments made to determine the Recorded Adjusted costs. The two types of adjustments are: (1) Reorganizations, which reflect the movement of employees or contracts from one department to another; and (2) Other Adjustments, which relate to costs excluded from the GRC forecast of the department.

Line	Description	2016	2017	2018	2019	2020	Ref
1	**Recorded**	**1,784**	**1,313**	**19,260**	**28,552**	**16,124**	Sch. D6, Line 5
	Adjustments:						
2	Reorganizations						
3	**Subtotal Reorganizations**						
4	Other Adjustments				233	559	
5	Event Driven Adjustment			(18,352)	(27,851)	(16,076)	
6	**Subtotal Other Adjustments**			(18,352)	(27,618)	(15,517)	
7	**Total Adjustments (line 3 + line 5)**			(18,352)	(27,618)	(15,517)	Sch. D6, line 10
8	**Recorded Adjusted (line 1 + line 6)**	**1,784**	**1,313**	**908**	**934**	**607**	Sch. D1, line 5

PACIFIC GAS AND ELECTRIC COMPANY
2023 GENERAL RATE CASE
Exhibit (PG&E-9), Administrative and General Expenses
Immediate Office Law

Schedule D5
Explanations of Historical Adjustments to Support Schedule D4

Table 1: This table provides the business purpose of each Reorganization adjustment on Schedule D4.

Sch. D4 Adj Line	From Department	To Department	Explanation *(e.g. Business purpose of the adjustment)*

Table 2: This table provides the business purpose of each Other adjustment on Schedule D4.

4			Add labor dollars related to executive assistant, chief of staff, and Deputy General Counsel. The Deputy G Counsel was added in 2020 only (costs were previously tracked in law department). In its 2020 GRC, PG&E excluded the costs of all utility and corporation officers from its forecast. In the 2 pursuant to CPUC Resolution E-4963 (Dec. 14, 2018), PG&E excluded from its 2023 forecast the salary a benefits of the utility's SEC Rule 240.3b-7 officers. PG&E has also voluntarily excluded from its 2023 fore cost of the PG&E Corporation's SEC Rule 240.3b-7 officers although not required by the Resolution. PG& adjusted the 2019 and 2020 recorded costs to include the non-SEC Rule 240.3b-7 officers compensation trending purposed to reflect more accurately total 2020 costs (including shareholder-funded compensatior compared to the 2023 forecast. See Exhibit (PG&E-8), Chapter 4 for further discussion of officer compens costs.
5			Remove dollars related to Wildfire and Bankruptcy

PACIFIC GAS AND ELECTRIC COMPANY
2023 GENERAL RATE CASE
Exhibit (PG&E-9), Administrative and General Expenses
Immediate Office Law

Schedule D6
Historical Adjustments by FERC Account
Nominal Dollars
($000s)

Purpose: This schedule provides a summary of all Historical Adjustments by FERC Accoun

Line	Description	2016	2017	2018	2019	2020	Ref
RECORDED BY FERC ACCOUNT							
1	920 Admin & Gen Salaries	143	280	145	463	21	
2	921 Office Supplies & Ex	301	25	22	50	(2)	
3	923 Outside Services - Utility	36	16	16	3,531	96	
4	923 Outside Services - Corp	1,304	991	19,076	24,508	16,008	
5	**Total Recorded**	**1,784**	**1,313**	**19,260**	**28,552**	**16,124**	
ADJUSTMENTS BY FERC ACCOUNT							
6	920 Admin & Gen Salaries			(55)	(294)	507	
7	921 Office Supplies & Ex			(8)	28	33	
8	923 Outside Services - Utility			(15)	(3,531)	(96)	
9	923 Outside Services - Corp			(18,274)	(23,821)	(15,960)	
10	**Total Adjustments**			**(18,352)**	**(27,618)**	**(15,517)**	
RECORDED ADJUSTED BY FERC ACCOUNT							
11	920 Admin & Gen Salaries	143	280	91	169	528	
12	921 Office Supplies & Ex	301	25	14	78	31	
13	923 Outside Services - Utility	36	16				
14	923 Outside Services - Corp	1,304	991	802	686	48	
15	**Total Recorded Adjusted**	**1,784**	**1,313**	**908**	**934**	**607**	

PACIFIC GAS AND ELECTRIC COMPANY
2023 GENERAL RATE CASE
Exhibit (PG&E-9), Administrative and General Expenses
Immediate Office Law

Schedule D7
Summary of Vacancy Savings Calculation
Nominal Dollars
($000s)

Purpose: This schedule shows labor and vacancy savings.

Line	Description	Forecast 2021	Forecast 2022	Forecast 2023	Ref
FERC Account 920 - Admin & Gen Salaries					
1	Direct Labor [a]	672	682	631	
2	Vacancy Savings [b]				
3	Indirect Labor [c]				
4	**Total Labor**	**672**	**682**	**631**	Sch. D1, Line 1

[a] Direct Labor is the salaries associated with department employees

[b] Labor vacancy savings was calculated based on the financial view organization for organizations with more than 50 people and PCCs with more than 10 people.
The vacancy savings calculation is as follows:

$$\frac{\text{average open requisitions for a four month period}}{\text{budgeted headcount}} \times \text{Planned Labor}$$

[c] Indirect labor is the labor associated with interdepartmental services.

PACIFIC GAS AND ELECTRIC COMPANY
2023 General Rate Case
Exhibit (PG&E-9), Administrative and General Expenses
Immediate Office Law

Schedule D8
Calculation of Capitalization Rate
Nominal Dollars
($000s)

Purpose:
-This schedule shows the capitalization rate for the Department. Corporate Services witnesses identified work performed by their organization that could be eliminated if there were no new or ongoing construction activities being performed by the Company.
-The capitalization rates are then used to calculate an aggregate Labor and M&S Transfer to Construction rate that would be applied to all Corporate Service Organizations. The results are shown in the workpapers supporting Exhibit (PG&E-10) Results of Operations, Chapter 8 Administrative and General Expense.

Summary

Line	Description	Amount
1	FERC Account 920 - Admin and General Salaries	631
2	Imputed transfer to construction - Labor rate	
3	**Total Transfer to Construction - Labor $**	
4	FERC Account 921 - Office Supplies and Expenses	64
5	Imputed transfer to construction - Materials & Supplies (M&S) rate	
6	**Total Transfer to Construction - M&S $**	

Calculated Transfer to Construction - Labor and Materials & Supplies, by Department/Subdepartment:

		A	B	C = A * B	D	E	F = D * E	
Line	**Department/Subdepartment**	**FERC 920**	**Capital Allocation %**	**Capital Allocation $**	**FERC 921**	**Capital Allocation %**	**Capital Allocation $**	**Ref**
7	Immediate Office Utility	631			64			
8	**Total**	**631**			**64**			

PACIFIC GAS AND ELECTRIC COMPANY
2023 GENERAL RATE CASE
Exhibit (PG&E-9), Administrative and General Expenses

WORKPAPERS SUPPORTING
Law Department

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PACIFIC GAS AND ELECTRIC COMPANY
2023 GENERAL RATE CASE
Exhibit (PG&E-9), Administrative and General Expenses
Law Department

Schedule D1
Historical and Forecast GRC Expenses (FERC Account 920, 921, 923)
Nominal Dollars
($000s)

		Recorded Adjusted					Forecast			
Line	**Description**	**2016**	**2017**	**2018**	**2019**	**2020**	**2021**	**2022**	**2023**	**Ref[a]**
Department										
1	920 - Admin & Gen Salaries	22,330	20,891	21,254	21,468	21,351	21,245	20,908	21,458	
2	921 - Office Supplies & Ex	1,426	1,452	1,499	1,367	1,507	1,511	1,511	1,511	
3	923 - Outside Svc Employ - Utility	27,176	26,778	27,377	23,652	25,688	22,758	23,574	23,002	
4	923 - Outside Svc Employ - Corp	496	217	243	49	(22)				
5	**Total**	**51,427**	**49,338**	**50,373**	**46,537**	**48,524**	**45,513**	**45,992**	**45,971**	
6	**Change from Prior Year**		**(2,089)**	**1,035**	**(3,836)**	**1,987**	**(3,011)**	**479**	**(21)**	
Sub-Departments										
	Third Party Claims									
7	920 - Admin & Gen Salaries	2,481	2,401	2,481	2,563	2,588	2,821	2,851	2,953	
8	921 - Office Supplies & Ex	83	141	64	129	326	185	152	152	
9	923 - Outside Svc Employ - Utility	315	499	147	137	237	136	136	136	
10	923 - Outside Svc Employ - Corp									
11	**Total**	**2,878**	**3,040**	**2,692**	**2,828**	**3,152**	**3,142**	**3,139**	**3,241**	
12	Change from Prior Year		162	(348)	136	324	(10)	(3)	102	
13	Law Department									
14	920 - Admin & Gen Salaries	19,849	18,490	18,773	18,905	18,763	18,424	18,058	18,505	
15	921 - Office Supplies & Ex	1,343	1,310	1,435	1,238	1,180	1,326	1,358	1,358	
16	923 - Outside Svc Employ - Utility	26,861	26,280	27,230	23,516	25,451	22,622	23,438	22,866	
17	923 - Outside Svc Employ - Corp	496	217	243	49	(22)				
18	**Total**	**48,549**	**46,297**	**47,681**	**43,708**	**45,372**	**42,371**	**42,854**	**42,730**	
19	Change from Prior Year		(2,252)	1,384	(3,973)	1,664	(3,001)	483	(124)	

PACIFIC GAS AND ELECTRIC COMPANY
2023 GENERAL RATE CASE
Exhibit (PG&E-9), Administrative and General Expenses
Law Department

Schedule D2
Historical and Forecast GRC Expenses (FERC Account 920, 921, 923)
Base Year Dollars
($000s)

		Recorded Adjusted					Forecast			
Line	**Description**	**2016**	**2017**	**2018**	**2019**	**2020**	**2021**	**2022**	**2023**	**Ref[a]**
Department										
1	920 - Admin & Gen Salaries	25,378	22,970	22,627	22,130	21,351	20,614	19,643	19,521	
2	921 - Office Supplies & Ex	1,518	1,523	1,547	1,385	1,507	1,489	1,462	1,429	
3	923 - Outside Svc Employ - Utility	28,937	28,096	28,251	23,896	25,688	22,439	22,807	21,762	
4	923 - Outside Svc Employ - Corp	528	228	250	50	(22)				
5	**Total**	**56,361**	**52,816**	**52,675**	**47,461**	**48,524**	**44,542**	**43,912**	**42,712**	
6	**Change from Prior Year**		**(3,545)**	**(140)**	**(5,215)**	**1,063**	**(3,982)**	**(630)**	**(1,200)**	
Sub-Departments										
	Third Party Claims									
7	920 - Admin & Gen Salaries	2,820	2,639	2,641	2,642	2,588	2,737	2,678	2,686	
8	921 - Office Supplies & Ex	88	148	66	131	326	182	147	144	
9	923 - Outside Svc Employ - Utility	335	523	152	138	237	134	131	128	
10	923 - Outside Svc Employ - Corp									
11	**Total**	**3,243**	**3,311**	**2,859**	**2,911**	**3,152**	**3,053**	**2,957**	**2,959**	
12	Change from Prior Year		68	(452)	52	241	(99)	(96)	2	
13	Law Department									
14	920 - Admin & Gen Salaries	22,559	20,330	19,986	19,488	18,763	17,876	16,965	16,834	
15	921 - Office Supplies & Ex	1,430	1,375	1,481	1,255	1,180	1,307	1,314	1,285	
16	923 - Outside Svc Employ - Utility	28,602	27,573	28,099	23,758	25,451	22,305	22,676	21,634	
17	923 - Outside Svc Employ - Corp	528	228	250	50	(22)				
18	**Total**	**53,118**	**49,505**	**49,816**	**44,550**	**45,372**	**41,489**	**40,955**	**39,753**	
19	Change from Prior Year		(3,613)	311	(5,266)	822	(3,883)	(534)	(1,202)	

	Escalation Factor [1] [2] [3]	**2016**	**2017**	**2018**	**2019**	**2020**	**2021**	**2022**	**2023**
20									
21	920 - Admin & Gen Salaries	0.8799	0.9095	0.9393	0.9701	1.0000	1.0306	1.0644	1.0993
22	921 - Office Supplies & Ex	0.9391	0.9531	0.9664	0.9857	1.0000	1.0142	1.0336	1.0570
23	923 - Outside Svc Employ - Utility	0.9391	0.9531	0.9691	0.9898	1.0000	1.0142	1.0336	1.0570
24	923 - Outside Svc Employ - Corp	0.9391	0.9531	0.9691	0.9898	1.0000	1.0142	1.0336	1.0570
						Base Year			

[1] Base Dollar = Nominal Dollar (from Schedule D1)/Annual Escalation Factor
[2] See Exhibit (PG&E-8) - Human Resources, Ch. 4.- Compensation, STIP, Non-qualified Retirement and Labor Escalations.
[3] See Exhibit (PG&E-12) - General Report, Ch. 3.- Escalation Rates.

Pacific Gas and Electric Company
2023 General Rate Case
Exhibit (PG&E-9), Administrative and General Expenses
Law Department

Schedule D3
Historical and Forecast Year over Year Walk
Nominal Dollars
($000s)

Purpose: This schedule shows the change in costs from 2016 through 2023 by cost type and FERC account.

				FERC Account					
	Year	Cost Type	Amount	920	921	923-Utility	923-Corp	Explanation	Ref
1	2016	**Recorded Adjusted**	**51,427**	**22,330**	**1,426**	**27,176**	**496**		Sch. D1, Line 5
2	to	Labor	(1,439)	(1,439)				Below Variance Threshold	
3	2017	Materials & Employee Related	26		26				
4		Contracts	(397)			(397)			
5		Corporation Charges	(279)				(279)		
6		**Net Change**	**(2,089)**	**(1,439)**	**26**	**(397)**	**(279)**		Sch. D1, Line 6
9	2017	**Recorded Adjusted**	**49,338**	**20,891**	**1,452**	**26,778**	**217**		Sch. D1, Line 5
10	to	Labor	363	363				Below Variance Threshold	
11	2018	Materials & Employee Related	47		47				
12		Contracts	599			599			
13		Corporation Charges	25				25		
14		**Net Change**	**1,035**	**363**	**47**	**599**	**25**		Sch. D1, Line 6
15	2018	**Recorded Adjusted**	**50,373**	**21,254**	**1,499**	**27,377**	**243**		Sch. D1, Line 5
16	to	Labor	214	214				Below Variance Threshold	
17	2019	Materials & Employee Related	(132)		(132)				
18		Contracts	(3,725)			(3,725)			
19		Corporation Charges	(193)				(193)		
20		**Net Change**	**(3,836)**	**214**	**(132)**	**(3,725)**	**(193)**		Sch. D1, Line 6
21	2019	**Recorded Adjusted**	**46,537**	**21,468**	**1,367**	**23,652**	**49**		Sch. D1, Line 5
22	to	Labor	(117)	(117)				Below Variance Threshold	
23	2020	Materials & Employee Related	140		140				
24		Contracts	2,036			2,036			
25		Corporation Charges	(71)				(71)		
26		**Net Change**	**1,987**	**(117)**	**140**	**2,036**	**(71)**		Sch. D1, Line 6
27	2020	**Forecast**	**48,524**	**21,351**	**1,507**	**25,688**	**(22)**		Sch. D1, Line 5
28	to	Labor	(107)	(107)				FERC 920: $107k decrease primarily due to attrition and retirements of 4 higher cost attorneys offset by 4 lower cost attorneys (net reduction of 0) and annual wage escalation. FERC 921: $4k immaterial variance FERC 923: $2.9M decrease represents an aspirational target	
29	2021	Materials & Employee Related	4		4				
30		Contracts	(2,930)			(2,930)			
31		Corporation Charges	22				22		
32		**Net Change**	**(3,011)**	**(107)**	**4**	**(2,930)**	**22**		Sch. D1, Line 6
33	2021	**Forecast**	**45,513**	**21,245**	**1,511**	**22,758**			Sch. D1, Line 5
34	to	Labor	(337)	(337)				FERC 920: $337k decrease primarily due to attrition and retirements of 5 higher cost attorneys offset by 5 lower cost attorneys (net reduction of 0) and annual wage escalation. FERC 921: $0k immaterial variance FERC 923: $816k increase represents a net $2.1 million cost decrease compared to 2020 actuals for anticipated efficiencies from the Outside Counsel Management efficiency program.	
35	2022	Materials & Employee Related	()		()				
36		Contracts	816			816			
37		Corporation Charges							
38		**Net Change**	**479**	**(337)**	**()**	**816**			Sch. D1, Line 6
39	2022	**Forecast**	**45,992**	**20,908**	**1,511**	**23,574**			Sch. D1, Line 5
40	to	Labor	550	550				FERC 920: $550k increase primarily due to annual wage escalation. FERC 921: $0k immaterial variance FERC 923: $572k decrease represents additional cost decrease for anticipated efficiencies from the Outside Counsel Management efficiency program.	
41	2023	Materials & Employee Related							
42		Contracts	(572)			(572)			
43		Corporation Charges							
44		**Net Change**	**(21)**	**550**		**(572)**			Sch. D1, Line 6
45	2023	**Forecast**	**45,971**	**21,458**	**1,511**	**23,002**			Sch. D1, Line 5

PACIFIC GAS AND ELECTRIC COMPANY
2023 GENERAL RATE CASE
Exhibit (PG&E-9), Administrative and General Expenses
Law Department

Schedule D4
Historical Adjustments
Nominal Dollars
($000s)

Purpose: This schedule shows the calculation of the Recorded Adjusted costs appearing on Schedule D1. Line 1 shows the total Recorded costs for each of the historical years, and Lines 2 through 6 show the adjustments made to determine the Recorded Adjusted costs. The two types of adjustments are: (1) Reorganizations, which reflect the movement of employees or contracts from one department to another; and (2) Other Adjustments, which relate to costs excluded from the GRC forecast of the department.

Line	Description	2016	2017	2018	2019	2020	Ref
1	**Recorded**	**127,987**	**129,842**	**195,770**	**440,245**	**391,645**	Sch. D6, Line 5
	Adjustments:						
2	Reorganizations						
3	**Subtotal Reorganizations**						
4	Other Adjustments	(3,686)	(2,720)	(1,931)	(1,027)	(651)	
5	Event Driven Adjustment	(72,873)	(77,784)	(143,465)	(392,681)	(342,471)	
6	**Subtotal Other Adjustments**	(76,560)	(80,504)	(145,397)	(393,708)	(343,122)	
7	**Total Adjustments (line 3 + line 5)**	(76,560)	(80,504)	(145,397)	(393,708)	(343,122)	Sch. D6, line 10
8	**Recorded Adjusted (line 1 + line 6)**	**51,427**	**49,338**	**50,373**	**46,537**	**48,524**	Sch. D1, line 5

PACIFIC GAS AND ELECTRIC COMPANY
2023 GENERAL RATE CASE
Exhibit (PG&E-9), Administrative and General Expenses
Law Department

Schedule D5
Explanations of Historical Adjustments to Support Schedule D4

Table 1: This table provides the business purpose of each Reorganization adjustment on Schedule D4.

Sch. D4 Adj Line	From Department	To Department	Explanation *(e.g. Business purpose of the adjustment)*

Table 2: This table provides the business purpose of each Other adjustment on Schedule D4.

4			Remove dollars associated with a balancing account program that was inadvertently charged to a GRC or
5			Remove dollars related to Wildfire and Bankruptcy

PACIFIC GAS AND ELECTRIC COMPANY
2023 GENERAL RATE CASE
Exhibit (PG&E-9), Administrative and General Expenses
Law Department

Schedule D6
Historical Adjustments by FERC Account
Nominal Dollars
($000s)

Purpose: This schedule provides a summary of all Historical Adjustments by FERC Accoun

Line	Description	2016	2017	2018	2019	2020	Ref
RECORDED BY FERC ACCOUNT							
1	920 Admin & Gen Salaries	22,330	21,167	22,569	21,768	21,392	
2	921 Office Supplies & Ex	1,800	1,846	2,056	1,532	1,509	
3	923 Outside Services - Utility	103,361	106,612	170,902	416,895	368,767	
4	923 Outside Services - Corp	496	217	243	49	(22)	
5	**Total Recorded**	**127,987**	**129,842**	**195,770**	**440,245**	**391,645**	
ADJUSTMENTS BY FERC ACCOUNT							
6	920 Admin & Gen Salaries	()	(276)	(1,315)	(300)	(40)	
7	921 Office Supplies & Ex	(375)	(395)	(557)	(165)	(2)	
8	923 Outside Services - Utility	(76,185)	(79,834)	(143,525)	(393,243)	(343,079)	
9	923 Outside Services - Corp						
10	**Total Adjustments**	**(76,560)**	**(80,504)**	**(145,397)**	**(393,708)**	**(343,122)**	
RECORDED ADJUSTED BY FERC ACCOUNT							
11	920 Admin & Gen Salaries	22,330	20,891	21,254	21,468	21,351	
12	921 Office Supplies & Ex	1,426	1,452	1,499	1,367	1,507	
13	923 Outside Services - Utility	27,176	26,778	27,377	23,652	25,688	
14	923 Outside Services - Corp	496	217	243	49	(22)	
15	**Total Recorded Adjusted**	**51,427**	**49,338**	**50,373**	**46,537**	**48,524**	

PACIFIC GAS AND ELECTRIC COMPANY
2023 GENERAL RATE CASE
Exhibit (PG&E-9), Administrative and General Expenses
Law Department

Schedule D7
Summary of Vacancy Savings Calculation
Nominal Dollars
($000s)

Purpose: This schedule shows labor and vacancy savings.

Line	Description	Forecast 2021	Forecast 2022	Forecast 2023	Ref
FERC Account 920 - Admin & Gen Salaries					
1	Direct Labor [a]	22,397	22,060	22,610	
2	Vacancy Savings [b]	(678)	(678)	(678)	
3	Indirect Labor [c]	(474)	(474)	(474)	
4	**Total Labor**	**21,245**	**20,908**	**21,458**	Sch. D1, Line 1

[a] Direct Labor is the salaries associated with department employees

[b] Labor vacancy savings was calculated based on the financial view organization for organizations with more than 50 people and PCCs with more than 10 people.
The vacancy savings calculation is as follows:

$$\frac{\text{average open requisitions for a four month period}}{\text{budgeted headcount}} \times \text{Planned Labor}$$

[c] Indirect labor is the labor associated with interdepartmental services.

PACIFIC GAS AND ELECTRIC COMPANY
2023 General Rate Case
Exhibit (PG&E-9), Administrative and General Expenses
Law Department

Schedule D8
Calculation of Capitalization Rate
Nominal Dollars
($000s)

Purpose:
-This schedule shows the capitalization rate for the Department. Corporate Services witnesses identified work performed by their organization that could be eliminated if there were no new or ongoing construction activities being performed by the Company.
-The capitalization rates are then used to calculate an aggregate Labor and M&S Transfer to Construction rate that would be applied to all Corporate Service Organizations. The results are shown in the workpapers supporting Exhibit (PG&E-10) Results of Operations, Chapter 8 Administrative and General Expense.

Summary

Line	Description	Amount
1	FERC Account 920 - Admin and General Salaries	21,458
2	Imputed transfer to construction - Labor rate	3.48%
3	**Total Transfer to Construction - Labor $**	**747**
4	FERC Account 921 - Office Supplies and Expenses	1,511
5	Imputed transfer to construction - Materials & Supplies (M&S) rate	2.90%
6	**Total Transfer to Construction - M&S $**	**44**

Calculated Transfer to Construction - Labor and Materials & Supplies, by Department/Subdepartment:

		A	B	C = A * B	D	E	F = D * E	
Line	**Department/Subdepartment**	**FERC 920**	**Capital Allocation %**	**Capital Allocation $**	**FERC 921**	**Capital Allocation %**	**Capital Allocation $**	**Ref**
7	Law Department	18,505	1.31%	242	1,358	1.31%	18	
8	Third Party Claims	2,953	17.08%	504	152	17.08%	26	
9	**Total**	**21,458**	**3.48%**	**747**	**1,511**	**2.90%**	**44**	

PACIFIC GAS AND ELECTRIC COMPANY
2023 GENERAL RATE CASE
Exhibit (PG&E-9) Administrative and General Expenses

Workpapers Supporting
Chapter 6, Law Department and Related Costs
Litigation Settlements Judgments/Third Party Claims

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PACIFIC GAS AND ELECTRIC COMPANY
2023 GENERAL RATE CASE
Exhibit (PG&E-9) Administrative and General Expenses

Workpapers Supporting
Chapter 6, Law Department and Related Costs
Litigation Settlements Judgments/Third Party Claims

Schedule 1
Historical and Forecast Expenses
Nominal and Base Year Dollars
($000s)

			Recorded Adjusted					Forecast		
Line	**Description**	**Resource**	**2016**	**2017**	**2018**	**2019**	**2020**	**2021**	**2022**	**2023**
1	Litigation Settlements and Judgments	OTH	27,051	11,170	29,097	405	59,565	25,059	25,059	25,059
2	3rd Party Claims (Pre-Capitalization)	OTH	12,839	21,391	16,438	9,096	10,267	14,298	14,298	14,298
3	**Total**		**39,890**	**32,562**	**45,534**	**9,501**	**69,832**	**39,357**	**39,357**	**39,357**
4	**Year to Year Change**			**(7,329)**	**12,973**	**(36,033)**	**60,331**	**(30,475)**	**-**	**-**
5	Escalation Factor	OTH	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000
Base Year Dollars										
6	Litigation Settlements and Judgments	OTH	27,051	11,170	29,097	405	59,565	25,059	25,059	25,059
7	3rd Party Claims (Pre-Capitalization)	OTH	12,839	21,391	16,438	9,096	10,267	14,298	14,298	14,298
8	**Total**		**39,890**	**32,562**	**45,534**	**9,501**	**69,832**	**39,357**	**39,357**	**39,357**

PACIFIC GAS AND ELECTRIC COMPANY
2023 GENERAL RATE CASE
Exhibit (PG&E-9) Administrative and General Expenses

Workpapers Supporting
Chapter 6, Law Department and Related Costs
Litigation Settlements Judgments/Third Party Claims

Schedule 2
Historical Adjustments
Nominal Dollars
($000s)

Line	Description	2016	2017	2018	2019	2020	Explanation	Ref
Litigation Settlements and Judgments								
1	Recorded	64,521	17,767	50,274	582	44,048		
2	Adjustment 1	(37,469)	(6,596)	(21,178)	(177)	15,517	Cases or claims not included in the GRC forecast.	
3	**Recorded Adjusted**	**27,051**	**11,170**	**29,097**	**405**	**59,565**		
Third Party Claims								
1	Recorded	53,002	204,776	(118,072)	83	20,252		
2	Adjustment 2	(40,163)	(183,384)	134,509	9,013	(9,985)	Third party claims not included in the GRC forecast.	
3	**Recorded Adjusted**	**12,839**	**21,391**	**16,438**	**9,096**	**10,267**		

PACIFIC GAS AND ELECTRIC COMPANY
2023 GENERAL RATE CASE
Exhibit (PG&E-9) Administrative and General Expense

Workpapers Supporting
Chapter 6, Law Department and Related Costs

Schedule 3A
Historical and Forecast Year over Year Walk, Litigation Settlements and Judgments
Nominal Dollars
($000s)

Line	Description	Litigation Settlements and Judgments	Comments, Assumptions, Descriptions
1	**2016 Recorded Adjusted**	**$27,051**	
2			
3	*Change*	-$15,881	*The amount shown for the change in Litigation Settlements is the year-over-year increase/decrease of recorded adjusted amounts.*
4	**2017 Recorded Adjusted**	**$11,170**	
5			
6	*Change*	$17,926	*The amount shown for the change in Litigation Settlements is the year-over-year increase/decrease of recorded adjusted amounts.*
7	**2018 Recorded Adjusted**	**$29,097**	
8			
9	*Change*	*-$28,692*	*The amount shown for the change in Litigation Settlements is the year-over-year increase/decrease of recorded adjusted amounts.*
10	**2019 Recorded Adjusted**	**$405**	
11			
12	*Change*	*$59,160*	*The amount shown for the change in Litigation Settlements is the year-over-year increase/decrease of recorded adjusted amounts.*
13	**2020 Recorded Adjusted**	**$59,565**	
14			
15	*Change*	*-$34,506*	*The amount shown for the change in Litigation Settlements is the difference between the four-year adjusted average (2017-2020) and the 2020 recorded adjusted amount.*
16	**2021 Forecast**	**$25,059**	
17			
18	*Change*	*$0*	
19	**2022 Forecast**	**$25,059**	
20			
21	*Change*	*$0*	
22	**2023 Forecast**	**$25,059**	

PACIFIC GAS AND ELECTRIC COMPANY
2023 GENERAL RATE CASE
Exhibit (PG&E-9) Administrative and General Expense

Workpapers Supporting
Chapter 6, Law Department and Related Costs

Schedule 3B
Historical and Forecast Year over Year Walk, Third Party Claims (Pre-Capitalization)
Nominal Dollars
($000s)

Line	Description	Third Party Claims Payments (Pre-Capitalization)	Comments, Assumptions, Descriptions
1	**2016 Recorded Adjusted**	**$12,839**	
2			
3	*Change*	*$8,552*	*The amount shown for the change in Third Party Claims payments is the year-over-year increase/decrease of recorded adjusted amounts.*
4	**2017 Recorded Adjusted**	**$21,391**	
5			
6	*Change*	*-$4,954*	*The amount shown for the change in Third Party Claims payments is the year-over-year increase/decrease of recorded adjusted amounts.*
7	**2018 Recorded Adjusted**	**$16,438**	
8			
9	*Change*	*-$7,342*	*The amount shown for the change in Third Party Claims payments is the year-over-year increase/decrease of recorded adjusted amounts.*
10	**2019 Recorded Adjusted**	**$9,096**	
11			
12	*Change*	*$1,171*	*The amount shown for the change in Third Party Claims payments is the year-over-year increase/decrease of recorded adjusted amounts.*
13	**2020 Recorded Adjusted**	**$10,267**	
14			
15	*Change*	*$4,031*	*The amount shown for the change in Third Party Claims payments is the difference between the four-year adjusted average (2017-2020) and the 2020 recorded adjusted amount.*
16	**2021 Forecast**	**$14,298**	
17			
18	*Change*	*$0*	
19	**2022 Forecast**	**$14,298**	
20			
21	*Change*	*$0*	
22	**2023 Forecast**	**$14,298**	

PACIFIC GAS AND ELECTRIC COMPANY
2023 GENERAL RATE CASE
Exhibit (PG&E-9) Administrative and General Expenses

Workpapers Supporting
Chapter 6, Law Department and Related Costs
Litigation Settlements Judgments/Third Party Claims

Schedule 4
Nominal Dollars
($000s)

Company-Wide Expense: **Law Department, Litigation and Claims Settlements**

Forecast Methodology/Assumptions:

The 2023 forecast for both Litigation Settlements and 3rd Party Claims is based on a four-year adjusted average for years 2017-2020. This is the methodology the Commission adopted in the 2014 GRC and which PG&E used in the 2017 and 2020 GRC rate case.

Description	2017	2018	2019	2020	Average
Litigation Settlements and Judgments	11,170	29,097	405	59,565	**25,059**
3rd Party Claims (Pre-Capitalization)	21,391	16,438	9,096	10,267	**14,298**
Total	**32,562**	**45,534**	**9,501**	**69,832**	**39,357**

Table 6-1
Pacific Gas and Electric Company
2023 General Rate Case
Exhibit (PG&E-9), Chapter 6
Law Organization
Expenses by Major Work Category
(Thousands of Nominal Dollars)

Line No.	MWC	Description	2016 Recorded Adjusted	2017 Recorded Adjusted	2018 Recorded Adjusted	2019 Recorded Adjusted	2020 Recorded Adjusted	2021 Forecast	2022 Forecast	2023 Forecast	Reference (A)
1	JV	Maintain IT Apps & Infra	415	151	232	238	449	314	314	314	
2	**Total**		**415**	**151**	**232**	**238**	**449**	**314**	**314**	**314**	

Table 6-2
Pacific Gas and Electric Company
2023 General Rate Case
Exhibit (PG&E-9), Chapter 6
Law Organization
Expenses by Major Work Category
(Thousands of Base Year Dollars)

Line No.	MWC	Description	2016 Recorded Adjusted	2017 Recorded Adjusted	2018 Recorded Adjusted	2019 Recorded Adjusted	2020 Recorded Adjusted	2021 Forecast	2022 Forecast	2023 Forecast
1	JV	Maintain IT Apps & Infra	443	158	241	242	449	309	302	295
2	**Total**		**443**	**158**	**241**	**242**	**449**	**309**	**302**	**295**

Table 4-1
Pacific Gas and Electric Company
2023 GRC
Exhibit (PG&E-9), Chapter 6
Law Organization
Capital Expenditures by Major Work Category
(Thousands of Nominal Dollars)

				Capital Expenditures											
No.	**MWC**	**MAT**	**MAT Description**	**2016 Recorded Adjusted**	**2017 Recorded Adjusted**	**2018 Recorded Adjusted**	**2019 Recorded Adjusted**	**2020 Recorded Adjusted**	**2021 Forecast**	**2022 Forecast**	**2023 Forecast**	**2024 Forecast**	**2025 Forecast**	**2026 Forecast**	**Reference**
1	2F	2FA	ASvcs: Development	489	-	-	-	-	-	-	-	-	-	-	
2			**Grand Total**	**489**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	

Table 4-2
Pacific Gas and Electric Company
2023 GRC
Exhibit (PG&E-9), Chapter 6
Law Organization
Forecast Capital Expenditures Summary
(Thousands of Nominal Dollars)

		Capital Expenditures							
Line No.	**Description**	**2020 CWIP**	**2021 Forecast**	**2022 Forecast**	**2023 Forecast**	**2024 Forecast**	**2025 Forecast**	**2026 Forecast**	**Reference**
1	Projects > $3 Million*	-	-	-	-	-	-	-	
2	Other Work	-	-	-	-	-	-	-	
3	**Total**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	

4 * Planning orders where Construction Work in Progress (CWIP) Balance as of December 31, 2020 plus six years (2021-2026) of forecast.

Table 4-3
Pacific Gas and Electric Company
2023 GRC
Exhibit (PG&E-9), Chapter 6
Law Organization
Recorded and Forecast Capital Expenditures Details - Other Work*
(Thousands of Nominal Dollars)

				Capital Expenditures											
Line No.	MWC	MAT	MAT Description	2016 Recorded Adjusted	2017 Recorded Adjusted	2018 Recorded Adjusted	2019 Recorded Adjusted	2020 Recorded Adjusted	2021 Forecast	2022 Forecast	2023 Forecast	2024 Forecast	2025 Forecast	2026 Forecast	Reference
1	2F	2FA	ASvcs: Development	489	-	-	-	-	-	-	-	-	-	-	
2		**Grand Total**		**489**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	
3		* Excludes projects greater than $3M													

WORKPAPERS SUPPORTING
CHAPTER 7, PG&E Corporation and PG&E Executive Offices; and Corporate Secretary Department

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PACIFIC GAS AND ELECTRIC COMPANY
2023 GENERAL RATE CASE
Exhibit (PG&E-9), Administrative and General Expenses
CEO Organization

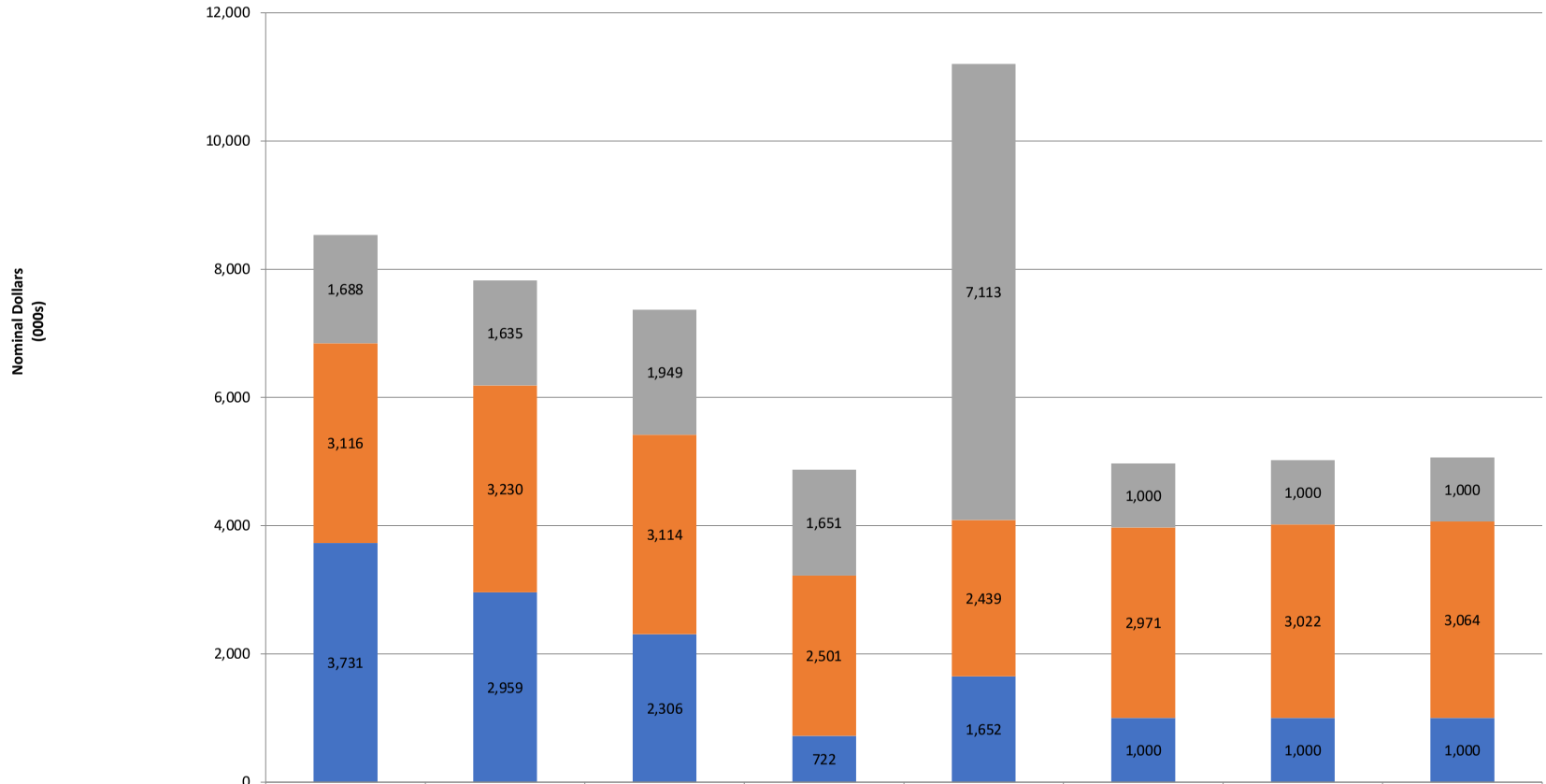
Schedule 1
GRC Departments

Purpose: This schedule shows each Department in the Organization.

PG&E Corporation and PG&E Executive Offices; and Corporate Secretary Department

PACIFIC GAS AND ELECTRIC COMPANY
2023 GENERAL RATE CASE
Exhibit (PG&E-9), Administrative and General Expenses
PG&E Corporation, PG&E Executive Offices

Schedule 2
Historical and Forecast GRC Expense Bar Chart
Nominal Dollars
($000s)



	2016 Rec Adj	2017 Rec Adj	2018 Rec Adj	2019 Rec Adj	2020 Rec Adj	2021 Forecast	2022 Forecast	2023 Forecast
Enterprise PMO	1,688	1,635	1,949	1,651	7,113	1,000	1,000	1,000
Corporate Secretary	3,116	3,230	3,114	2,501	2,439	2,971	3,022	3,064
Chairman, CEO and President's Office	3,731	2,959	2,306	722	1,652	1,000	1,000	1,000

PACIFIC GAS AND ELECTRIC COMPANY
2023 GENERAL RATE CASE
Exhibit (PG&E-9), Administrative and General Expenses
PG&E Corporation, PG&E Executive Offices

Schedule 3
Historical and Forecast GRC Expenses (FERC Account 920, 921, 923)
Nominal Dollars
($000s)

		Recorded Adjusted					Forecast			
Line	Description	2016	2017	2018	2019	2020	2021	2022	2023	Ref[a]
ORGANIZATION VIEW										
1	920 - Admin & Gen Salaries	3,328	2,940	2,649	1,482	2,752	2,539	2,590	2,632	
2	921 - Office Supplies & Ex	1,450	1,078	1,418	575	184	623	623	623	
3	923 - Outside Svc Employ - Utility	1,100	1,031	996	2,095	6,616	809	809	809	
4	923 - Outside Svc Employ - Corp	2,659	2,775	2,306	722	1,652	1,000	1,000	1,000	
5	**Total**	**8,536**	**7,823**	**7,369**	**4,874**	**11,203**	**4,971**	**5,022**	**5,064**	
6	**Change from Prior Year**		**(712)**	**(455)**	**(2,495)**	**6,329**	**(6,232)**	**51**	**42**	
DEPARTMENT VIEW										
7	**Chairman, CEO and President's Office**									
8	920 - Admin & Gen Salaries	811	195							Sch. D1, Line 1
9	921 - Office Supplies & Ex	212	(11)							Sch. D1, Line 2
10	923 - Outside Svc Employ - Utility	49								Sch. D1, Line 3
11	923 - Outside Svc Employ - Corp	2,659	2,775	2,306	722	1,652	1,000	1,000	1,000	Sch. D1, Line 4
12	**Total**	**3,731**	**2,959**	**2,306**	**722**	**1,652**	**1,000**	**1,000**	**1,000**	Sch. D1, Line 5
13	**Change from Prior Year**		**(772)**	**(653)**	**(1,584)**	**930**	**(652)**			
14	**Corporate Secretary**									
15	920 - Admin & Gen Salaries	1,366	1,378	1,423	1,426	1,583	1,539	1,590	1,632	Sch. D1, Line 1
16	921 - Office Supplies & Ex	780	850	707	380	171	623	623	623	Sch. D1, Line 2
17	923 - Outside Svc Employ - Utility	969	1,002	984	695	685	809	809	809	Sch. D1, Line 3
18	923 - Outside Svc Employ - Corp									Sch. D1, Line 4
19	**Total**	**3,116**	**3,230**	**3,114**	**2,501**	**2,439**	**2,971**	**3,022**	**3,064**	Sch. D1, Line 5
20	**Change from Prior Year**		**114**	**(116)**	**(613)**	**(62)**	**532**	**51**	**42**	
21	**Enterprise PMO**									
22	920 - Admin & Gen Salaries	1,150	1,367	1,226	56	1,169	1,000	1,000	1,000	Sch. D1, Line 1
23	921 - Office Supplies & Ex	457	239	711	194	13				Sch. D1, Line 2
24	923 - Outside Svc Employ - Utility	81	29	12	1,400	5,931				Sch. D1, Line 3
25	923 - Outside Svc Employ - Corp									Sch. D1, Line 4
26	**Total**	**1,688**	**1,635**	**1,949**	**1,651**	**7,113**	**1,000**	**1,000**	**1,000**	Sch. D1, Line 5
27	**Change from Prior Year**		**(53)**	**314**	**(298)**	**5,462**	**(6,113)**			

(a) Please refer to the appropriate Department workpapers for further details.

PACIFIC GAS AND ELECTRIC COMPANY
2023 GENERAL RATE CASE
Exhibit (PG&E-9), Administrative and General Expenses
PG&E Corporation, PG&E Executive Offices

Schedule 4
Historical and Forecast GRC Expenses (FERC Account 920, 921, 923)
Base Year Dollars
($000s)

		Recorded Adjusted					Forecast			
Line	Description	2016	2017	2018	2019	2020	2021	2022	2023	Ref[a]
ORGANIZATION VIEW										
1	920 - Admin & Gen Salaries	3,782	3,232	2,820	1,527	2,752	2,464	2,433	2,394	
2	921 - Office Supplies & Ex	1,544	1,131	1,463	581	184	614	603	589	
3	923 - Outside Svc Employ - Utility	1,171	1,082	1,028	2,117	6,616	798	783	765	
4	923 - Outside Svc Employ - Corp	2,831	2,911	2,379	729	1,652	986	968	946	
5	**Total**	**9,327**	**8,356**	**7,691**	**4,954**	**11,203**	**4,862**	**4,786**	**4,695**	
6	**Change from Prior Year**		**(971)**	**(666)**	**(2,736)**	**6,249**	**(6,342)**	**(75)**	**(91)**	
DEPARTMENT VIEW										
7	**Chairman, CEO and President's Office**									
8	920 - Admin & Gen Salaries	922	215							
9	921 - Office Supplies & Ex	226	(11)							
10	923 - Outside Svc Employ - Utility	52								
11	923 - Outside Svc Employ - Corp	2,831	2,911	2,379	729	1,652	986	968	946	
12	**Total**	**4,031**	**3,114**	**2,379**	**729**	**1,652**	**986**	**968**	**946**	
13	**Change from Prior Year**		**(917)**	**(735)**	**(1,650)**	**923**	**(666)**	**(18)**	**(22)**	
14	**Corporate Secretary**									
15	920 - Admin & Gen Salaries	1,553	1,515	1,515	1,470	1,583	1,493	1,494	1,485	
16	921 - Office Supplies & Ex	831	892	729	385	171	614	603	589	
17	923 - Outside Svc Employ - Utility	1,032	1,051	1,015	702	685	798	783	765	
18	923 - Outside Svc Employ - Corp									
19	**Total**	**3,416**	**3,458**	**3,260**	**2,556**	**2,439**	**2,905**	**2,879**	**2,840**	
20	**Change from Prior Year**		**42**	**(198)**	**(704)**	**(117)**	**466**	**(26)**	**(39)**	
21	**Enterprise PMO**									
22	920 - Admin & Gen Salaries	1,307	1,503	1,305	58	1,169	970	940	910	
23	921 - Office Supplies & Ex	487	251	734	196	13				
24	923 - Outside Svc Employ - Utility	86	30	13	1,415	5,931				
25	923 - Outside Svc Employ - Corp									
26	**Total**	**1,880**	**1,784**	**2,052**	**1,669**	**7,113**	**970**	**940**	**910**	
27	**Change from Prior Year**		**(96)**	**268**	**(383)**	**5,444**	**(6,143)**	**(30)**	**(30)**	

PACIFIC GAS AND ELECTRIC COMPANY
2023 GENERAL RATE CASE
Exhibit (PG&E-9), Administrative and General Expenses
PG&E Corporation, PG&E Executive Offices

Schedule 5
Historical Adjustments
Nominal Dollars
($000s)

Purpose: This schedule summarizes the recorded costs, adjustments and recorded adjusted costs for the Organization. For a description of the adjustments, please refer to the Department Workpaper schedule D4.

Line	Description	2016	2017	2018	2019	2020	Ref[(a)]
ORGANIZATION VIEW							
1	Recorded GRC Subtotal	8,536	7,823	7,369	25,574	43,432	
2	Adjustments				(20,700)	(32,228)	
3	**Recorded Adjusted**	**8,536**	**7,823**	**7,369**	**4,874**	**11,203**	Sch. 3, Line 5
DEPARTMENT VIEW							
	Recorded (FERC 920,921, and 923)						
4	Chairman, CEO and President's Office	3,731	2,959	2,306	22,334	35,003	
5	Corporate Secretary	3,116	3,230	3,114	1,589	1,316	
6	Enterprise PMO	1,688	1,635	1,949	1,651	7,113	
7	**Total**	**8,536**	**7,823**	**7,369**	**25,574**	**43,432**	
	Adjustments (FERC 920,921, and 923)						
8	Chairman, CEO and President's Office				(21,612)	(33,351)	
9	Corporate Secretary				912	1,123	
10	Enterprise PMO						
11	**Total**				**(20,700)**	**(32,228)**	
	Recorded Adjusted (FERC 920,921, and 923)						
12	Chairman, CEO and President's Office	3,731	2,959	2,306	722	1,652	
13	Corporate Secretary	3,116	3,230	3,114	2,501	2,439	
14	Enterprise PMO	1,688	1,635	1,949	1,651	7,113	
15	**Total**	**8,536**	**7,823**	**7,369**	**4,874**	**11,203**	

PACIFIC GAS AND ELECTRIC COMPANY
2023 GENERAL RATE CASE
Exhibit (PG&E-9), Administrative and General Expenses
PG&E Corporation, PG&E Executive Offices

Schedule 6
Full Time Equivalent (FTE) Forecast

Purpose: This schedule shows the Full Time Equivalent (FTE) forecast for the organization.
Section 1 shows the year-end FTEs and vacancies for each Department in the base year, and the total forecast FTEs through the test year.
Section 2 shows the year over year changes in FTEs for each Department through the test year.

		A	B	C=(A+B)	D	E	F
Line	Description	2020 Year-End FTE	2020 Vacancies	2020 Year End FTE + Vacancies	2021 Forecast	2022 Forecast	2023 Forecast
Section 1: FTE by Department							
1	Chairman, CEO and President's Office	1.0	1.0	2.0	2.0	2.0	2.0
2	Corporate Secretary	8.0		9.0	9.0	9.0	9.0
3	Enterprise PMO	11.0	-9	2.0	2.0	2.0	2.0
4	**Total**	**20.0**	**-8**	**13.0**	**13.0**	**13.0**	**13.0**
Section 2: Year Over Year FTE Changes by Department							
5	Chairman, CEO and President's Office				0.00		
6	Corporate Secretary				0.00		
7	Enterprise PMO				0.00		
8	**Total**						

PACIFIC GAS AND ELECTRIC COMPANY
2023 GENERAL RATE CASE
Exhibit (PG&E-9), Administrative and General Expenses
PG&E Corporation, PG&E Executive Offices

Schedule 7
Year Over Year FTE Changes

Purpose: This schedule explains the year over year changes in the Full Time Equivalent (FTE) forecast.

Line	Department	Inc/(Dec)	Explanation
		2020 to 2021	
1		0.0	
2	**Total**	**0.0**	
		2021 to 2022	
3		0.0	
4	**Total**	**0.0**	
		2022 to 2023	
5		0.0	
6	**Total**	**0.0**	

PACIFIC GAS AND ELECTRIC COMPANY
2023 GENERAL RATE CASE
Exhibit (PG&E-9), Administrative and General Expenses
PG&E Corporation, PG&E Executive Offices

Schedule 8
Summary of Vacancy Savings Calculation
Nominal Dollars
($000s)

Purpose: This schedule shows total vacancy savings for the Organization. For the calculation of vacancy savings for each department, please refer to the Department workpaper schedule D7.

		Forecast			
Line	**Description**	**2021**	**2022**	**2023**	**Ref[a]**
FERC Account 920 - Admin & Gen Salaries					
ORGANIZATION VIEW					
1	Direct Labor	2,539	2,590	2,632	
2	Vacancy Savings				
3	Indirect Labor				
4	**Total Labor**	**2,539**	**2,590**	**2,632**	Sch. 3, Line 1
DEPARTMENT VIEW					
5	**Corporate Secretary**				
6	Direct Labor	1,539	1,590	1,632	
7	Vacancy Savings				
8	Indirect Labor				
9	**Total Labor**	**1,539**	**1,590**	**1,632**	
	Enterprise PMO				
10	Direct Labor	1,000	1,000	1,000	
11	Vacancy Savings				
12	Indirect Labor				
13	**Total Labor**	**1,000**	**1,000**	**1,000**	

PACIFIC GAS AND ELECTRIC COMPANY
2023 GENERAL RATE CASE
Exhibit (PG&E-9), Administrative and General Expenses
CEO Organization

Schedule 9
Calculation of Capitalization Rate

Purpose:
- This schedule shows the capitalization rates for each Department. Witnesses were asked to identify work performed by their organization that could be eliminated if there were no new or ongoing construction activities being performed by the Company.
- The Department schedules indicated in the Reference column below show the calculation of the capitalization rate for each Department.

Line	Department	Capital Allocation % Labor	Capital Allocation % Materials	Capital Allocation $ Labor	Capital Allocation $ Materials	Ref[a]
1	1) CEO and President's Office	0.00%	0.00%	-	-	Sch. D8, Lines 2, 5
2	2) President's Office	0.00%	0.00%	-	-	Sch. D8, Lines 2, 5
3	3) Corporate Secretary	0.00%	0.00%	-	-	Sch. D8, Lines 2, 5

(a) Please refer to the appropriate Department workpapers for further details.

PACIFIC GAS AND ELECTRIC COMPANY
2023 GENERAL RATE CASE

WORKPAPERS SUPPORTING
Chairman CEO

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PACIFIC GAS AND ELECTRIC COMPANY
2023 GENERAL RATE CASE
Chairman CEO

Schedule D1
Historical and Forecast GRC Expenses (FERC Account 920, 921, 923)
Nominal Dollars
($000s)

		Recorded Adjusted					Forecast			
Line	Description	2016	2017	2018	2019	2020	2021	2022	2023	Ref[a]
Department										
1	920 - Admin & Gen Salaries	811	195							
2	921 - Office Supplies & Ex	212	(11)							
3	923 - Outside Svc Employ - Utility	49								
4	923 - Outside Svc Employ - Corp	2,659	2,775	2,306	722	1,652	1,000	1,000	1,000	
5	**Total**	**3,731**	**2,959**	**2,306**	**722**	**1,652**	**1,000**	**1,000**	**1,000**	
6	**Change from Prior Year**		**(772)**	**(653)**	**(1,584)**	**930**	**(652)**			
Sub-Departments										
	Chairman, CEO and President's Office									
7	920 - Admin & Gen Salaries	811	195							
8	921 - Office Supplies & Ex	212	(11)							
9	923 - Outside Svc Employ - Utility	49								
10	923 - Outside Svc Employ - Corp	2,659	2,775	2,306	722	1,652	1,000	1,000	1,000	
11	**Total**	**3,731**	**2,959**	**2,306**	**722**	**1,652**	**1,000**	**1,000**	**1,000**	
12	**Change from Prior Year**		**(772)**	**(653)**	**(1,584)**	**930**	**(652)**			

PACIFIC GAS AND ELECTRIC COMPANY
2023 GENERAL RATE CASE
Chairman CEO

Schedule D2
Historical and Forecast GRC Expenses (FERC Account 920, 921, 923)
Base Year Dollars
($000s)

		Recorded Adjusted					Forecast			
Line	Description	2016	2017	2018	2019	2020	2021	2022	2023	Ref[a]
Department										
1	920 - Admin & Gen Salaries	922	215							
2	921 - Office Supplies & Ex	226	(11)							
3	923 - Outside Svc Employ - Utility	52								
4	923 - Outside Svc Employ - Corp	2,831	2,911	2,379	729	1,652	986	968	946	
5	**Total**	**4,031**	**3,114**	**2,379**	**729**	**1,652**	**986**	**968**	**946**	
6	**Change from Prior Year**		**(916)**	**(735)**	**(1,650)**	**922**	**(666)**	**(19)**	**(21)**	
Sub-Departments										
	Chairman, CEO and President's Office									
7	920 - Admin & Gen Salaries	922	215							
8	921 - Office Supplies & Ex	226	(11)							
9	923 - Outside Svc Employ - Utility	52								
10	923 - Outside Svc Employ - Corp	2,831	2,911	2,379	729	1,652	986	968	946	
11	**Total**	**4,031**	**3,114**	**2,379**	**729**	**1,652**	**986**	**968**	**946**	
12	**Change from Prior Year**		**(917)**	**(735)**	**(1,650)**	**923**	**(666)**	**(18)**	**(22)**	

Pacific Gas and Electric Company
2023 General Rate Case
Chairman CEO

Schedule D3
Historical and Forecast Year over Year Walk
Nominal Dollars
($000s)

Purpose: This schedule shows the change in costs from 2016 through 2023 by cost type and FERC account.

				FERC Account					
	Year	Cost Type	Amount	920	921	923-Utility	923-Corp	Explanation	Ref
1	2016	**Recorded Adjusted**	**3,731**	**811**	**212**	**49**	**2,659**		Sch. D1, Line 5
2	to	Labor	(616)	(616)				$772K decrease is primarily driven by headcount decrease from 6 to 2 FTEs, and the Utility President costs moving to a different cost center.	
3	2017	Materials & Employee Related	(223)		(223)				
4		Contracts	(49)			(49)			
5		Corporation Charges	116				116		
6		**Net Change**	**(772)**	**(616)**	**(223)**	**(49)**	**116**		Sch. D1, Line 6
9	2017	**Recorded Adjusted**	**2,959**	**195**	**(11)**		**2,775**		Sch. D1, Line 5
10	to	Labor	(195)	(195)				$653K decrease is primarily due to reduction in corporate charges related to an employee incentive program not used in 2018. Additionally, 1 FTE (Chief of Staff position) costs moved to the Utility.	
11	2018	Materials & Employee Related	11		11				
12		Contracts	()			()			
13		Corporation Charges	(469)				(469)		
14		**Net Change**	**(653)**	**(195)**	**11**	**()**	**(469)**		Sch. D1, Line 6
15	2018	**Recorded Adjusted**	**2,306**				**2,306**		Sch. D1, Line 5
16	to	Labor						$1,584K decrease is primarily driven by executive compensation moving out of the cost center due to SB 901. Also, two positions were vacant for the last quarter of 2019.	
17	2019	Materials & Employee Related							
18		Contracts							
19		Corporation Charges	(1,584)				(1,584)		
20		**Net Change**	**(1,584)**				**(1,584)**		Sch. D1, Line 6
21	2019	**Recorded Adjusted**	**722**				**722**		Sch. D1, Line 5
22	to	Labor						$930K increase is related to one-time contract costs for executive recruiting.	
23	2020	Materials & Employee Related							
24		Contracts							
25		Corporation Charges	930				930		
26		**Net Change**	**930**				**930**		Sch. D1, Line 6
27	2020	**Forecast**	**1,652**				**1,652**		Sch. D1, Line 5
28	to	Labor						FERC 920, 921, 923: No change FERC 923-CORP: A decrease of $652k is due to one-time costs in 2020, not continuing in 2021. 2021 costs are reflective of the ongoing work of 2 FTEs and some contract costs.	
29	2021	Materials & Employee Related							
30		Contracts							
31		Corporation Charges	(652)				(652)		
32		**Net Change**	**(652)**				**(652)**		Sch. D1, Line 6
33	2021	**Forecast**	**1,000**				**1,000**		Sch. D1, Line 5
34	to	Labor						Immaterial variance.	
35	2022	Materials & Employee Related							
36		Contracts							
37		Corporation Charges							
38		**Net Change**							Sch. D1, Line 6
39	2022	**Forecast**	**1,000**				**1,000**		Sch. D1, Line 5
40	to	Labor						Immaterial variance.	
41	2023	Materials & Employee Related							
42		Contracts							
43		Corporation Charges							
44		**Net Change**							Sch. D1, Line 6
45	2023	**Forecast**	**1,000**				**1,000**		Sch. D1, Line 5

PACIFIC GAS AND ELECTRIC COMPANY
2023 GENERAL RATE CASE
Chairman CEO

Schedule D4
Historical Adjustments
Nominal Dollars
($000s)

Purpose: This schedule shows the calculation of the Recorded Adjusted costs appearing on Schedule D1. Line 1 shows the total Recorded costs for each of the historical years, and Lines 2 through 6 show the adjustments made to determine the Recorded Adjusted costs. The two types of adjustments are: (1) Reorganizations, which reflect the movement of employees or contracts from one department to another; and (2) Other Adjustments, which relate to costs excluded from the GRC forecast of the department.

Line	Description	2016	2017	2018	2019	2020	Ref
1	**Recorded**	**3,731**	**2,959**	**2,306**	**22,334**	**35,003**	Sch. D6, Line 5
	Adjustments:						
2	Reorganizations						
3	**Subtotal Reorganizations**						
4	Other Adjustments						
5	Event Driven Adjustment				(21,612)	(33,351)	
6	**Subtotal Other Adjustments**						
7	**Total Adjustments (line 3 + line 5)**						Sch. D6, line 10
8	**Recorded Adjusted (line 1 + line 6)**	**3,731**	**2,959**	**2,306**	**22,334**	**35,003**	Sch. D1, line 5

PACIFIC GAS AND ELECTRIC COMPANY
2023 GENERAL RATE CASE
Chairman CEO

Schedule D5
Explanations of Historical Adjustments to Support Schedule D4

Table 1: This table provides the business purpose of each Reorganization adjustment on Schedule D4.

Sch. D4 Adj Line	From Department	To Department	Explanation *(e.g. Business purpose of the adjustment)*

Table 2: This table provides the business purpose of each Other adjustment on Schedule D4.

5			Remove dollars related to Wildfire and Bankruptcy

PACIFIC GAS AND ELECTRIC COMPANY
2023 GENERAL RATE CASE
Chairman CEO

Schedule D6
Historical Adjustments by FERC Account
Nominal Dollars
($000s)

Purpose: This schedule provides a summary of all Historical Adjustments by FERC Accoun

Line	Description	2016	2017	2018	2019	2020	Ref
RECORDED BY FERC ACCOUNT							
1	920 Admin & Gen Salaries	811	195				
2	921 Office Supplies & Ex	212	(11)				
3	923 Outside Services - Utility	49					
4	923 Outside Services - Corp	2,659	2,775	2,306	22,334	35,003	
5	**Total Recorded**	**3,731**	**2,959**	**2,306**	**22,334**	**35,003**	
ADJUSTMENTS BY FERC ACCOUNT							
6	920 Admin & Gen Salaries						
7	921 Office Supplies & Ex						
8	923 Outside Services - Utility						
9	923 Outside Services - Corp				(21,612)	(33,351)	
10	**Total Adjustments**				**(21,612)**	**(33,351)**	
RECORDED ADJUSTED BY FERC ACCOUNT							
11	920 Admin & Gen Salaries	811	195				
12	921 Office Supplies & Ex	212	(11)				
13	923 Outside Services - Utility	49					
14	923 Outside Services - Corp	2,659	2,775	2,306	722	1,652	
15	**Total Recorded Adjusted**	**3,731**	**2,959**	**2,306**	**722**	**1,652**	

PACIFIC GAS AND ELECTRIC COMPANY
2023 GENERAL RATE CASE
Chairman CEO

Schedule D7
Summary of Vacancy Savings Calculation
Nominal Dollars
($000s)

Purpose: This schedule shows labor and vacancy savings.

		Forecast			
Line	**Description**	**2021**	**2022**	**2023**	**Ref**
FERC Account 920 - Admin & Gen Salaries					
1	Direct Labor [a]				
2	Vacancy Savings [b]				
3	Indirect Labor [c]				
4	**Total Labor**				Sch. D1, Line 1

[a] Direct Labor is the salaries associated with department employees

PACIFIC GAS AND ELECTRIC COMPANY
2023 General Rate Case
Chairman CEO

Schedule D8
Calculation of Capitalization Rate
Nominal Dollars
($000s)

Purpose:
-This schedule shows the capitalization rate for the Department. Corporate Services witnesses identified work performed by their organization that could be eliminated if there were no new or ongoing construction activities being performed by the Company.
-The capitalization rates are then used to calculate an aggregate Labor and M&S Transfer to Construction rate that would be applied to all Corporate Service Organizations. The results are shown in the workpapers supporting Exhibit (PG&E-10) Results of Operations, Chapter 8 Administrative and General Expense.

Summary

Line	Description	Amount
1	FERC Account 920 - Admin and General Salaries	
2	Imputed transfer to construction - Labor rate	0.00%
3	**Total Transfer to Construction - Labor $**	
4	FERC Account 921 - Office Supplies and Expenses	
5	Imputed transfer to construction - Materials & Supplies (M&S) rate	
6	**Total Transfer to Construction - M&S $**	

Calculated Transfer to Construction - Labor and Materials & Supplies, by Department/Subdepartment:

		A	B	C = A * B	D	E
Line	**Department/Subdepartment**	**FERC 920**	**Capital Allocation %**	**Capital Allocation $**	**FERC 921**	**Capital Allocation %**

PACIFIC GAS AND ELECTRIC COMPANY
2023 GENERAL RATE CASE
Exhibit (PG&E-9), Administrative and General Expenses

WORKPAPERS SUPPORTING
ENTERPRISE PMO

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PACIFIC GAS AND ELECTRIC COMPANY
2023 GENERAL RATE CASE
Exhibit (PG&E-9), Administrative and General Expenses
Enterprise PMO

Schedule D1
Historical and Forecast GRC Expenses (FERC Account 920, 921, 923)
Nominal Dollars
($000s)

		Recorded Adjusted					Forecast			
Line	**Description**	**2016**	**2017**	**2018**	**2019**	**2020**	**2021**	**2022**	**2023**	**Ref[a]**
Department										
1	920 - Admin & Gen Salaries	1,150	1,367	1,226	56	1,169	1,000	1,000	1,000	
2	921 - Office Supplies & Ex	457	239	711	194	13				
3	923 - Outside Svc Employ - Utility	81	29	12	1,400	5,931				
4	923 - Outside Svc Employ - Corp									
5	**Total**	**1,688**	**1,635**	**1,949**	**1,651**	**7,113**	**1,000**	**1,000**	**1,000**	
6	**Change from Prior Year**		**(54)**	**315**	**(299)**	**5,462**	**(6,113)**			
Sub-Departments										
	Enterprise PMO									
7	920 - Admin & Gen Salaries	1,150	1,367	1,226	56	1,169	1,000	1,000	1,000	
8	921 - Office Supplies & Ex	457	239	711	194	13				
9	923 - Outside Svc Employ - Utility	81	29	12	1,400	5,931				
10	923 - Outside Svc Employ - Corp									
11	**Total**	**1,688**	**1,635**	**1,949**	**1,651**	**7,113**	**1,000**	**1,000**	**1,000**	
12	**Change from Prior Year**		**(53)**	**314**	**(298)**	**5,462**	**(6,113)**			

PACIFIC GAS AND ELECTRIC COMPANY
2023 GENERAL RATE CASE
Exhibit (PG&E-9), Administrative and General Expenses
Enterprise PMO

Schedule D2
Historical and Forecast GRC Expenses (FERC Account 920, 921, 923)
Base Year Dollars
($000s)

		Recorded Adjusted					Forecast			
Line	**Description**	**2016**	**2017**	**2018**	**2019**	**2020**	**2021**	**2022**	**2023**	**Ref[a]**
Department										
1	920 - Admin & Gen Salaries	1,307	1,503	1,305	58	1,169	970	940	910	
2	921 - Office Supplies & Ex	487	251	734	196	13				
3	923 - Outside Svc Employ - Utility	86	30	13	1,415	5,931				
4	923 - Outside Svc Employ - Corp									
5	**Total**	**1,880**	**1,784**	**2,052**	**1,669**	**7,113**	**970**	**940**	**910**	
6	**Change from Prior Year**		**(96)**	**268**	**(383)**	**5,444**	**(6,143)**	**(31)**	**(30)**	
Sub-Departments										
	Enterprise PMO									
7	920 - Admin & Gen Salaries	1,307	1,503	1,305	58	1,169	970	940	910	
8	921 - Office Supplies & Ex	487	251	734	196	13				
9	923 - Outside Svc Employ - Utility	86	30	13	1,415	5,931				
10	923 - Outside Svc Employ - Corp									
11	**Total**	**1,880**	**1,784**	**2,052**	**1,669**	**7,113**	**970**	**940**	**910**	
12	**Change from Prior Year**		**(96)**	**268**	**(383)**	**5,444**	**(6,143)**	**(30)**	**(30)**	

Pacific Gas and Electric Company
2023 General Rate Case
Exhibit (PG&E-9), Administrative and General Expenses
Enterprise PMO

Schedule D3
Historical and Forecast Year over Year Walk
Nominal Dollars
($000s)

Purpose: This schedule shows the change in costs from 2016 through 2023 by cost type and FERC account.

				FERC Account						
	Year	Cost Type	Amount	920	921	923-Utility	923-Corp	Explanation	Ref
1	2016	**Recorded Adjusted**	**1,688**	**1,150**	**457**	**81**			Sch. D1, Line 5
2	to	Labor	217	217				Below Variance Threshold	
3	2017	Materials & Employee Related	(218)		(218)				
4		Contracts	(52)			(52)			
5		Corporation Charges							
6		**Net Change**	**(54)**	**217**	**(218)**	**(52)**			Sch. D1, Line 6
9	2017	**Recorded Adjusted**	**1,635**	**1,367**	**239**	**29**			Sch. D1, Line 5
10	to	Labor	(141)	(141)				$315K increase is primarily driven by employee related costs (one-time recruiting fee) and materials costs.	
11	2018	Materials & Employee Related	472		472				
12		Contracts	(17)			(17)			
13		Corporation Charges							
14		**Net Change**	**315**	**(141)**	**472**	**(17)**			Sch. D1, Line 6
15	2018	**Recorded Adjusted**	**1,949**	**1,226**	**711**	**12**			Sch. D1, Line 5
16	to	Labor	(1,170)	(1,170)				$299K decrease is primarily driven by reduction in labor due executive compensation moving out of the cost center per SB 901 and reduction in materials and employee related costs, partly offset by consulting costs.	
17	2019	Materials & Employee Related	(517)		(517)				
18		Contracts	1,388			1,388			
19		Corporation Charges							
20		**Net Change**	**(299)**	**(1,170)**	**(517)**	**1,388**			Sch. D1, Line 6
21	2019	**Recorded Adjusted**	**1,651**	**56**	**194**	**1,400**			Sch. D1, Line 5
22	to	Labor	1,113	1,113				$5,462K increase is due to consulting services in support of the Company's Plan of Reorganization and staffing for the Enterprise PMO that manages strategic enterprise-wide projects.	
23	2020	Materials & Employee Related	(181)		(181)				
24		Contracts	4,530			4,530			
25		Corporation Charges							
26		**Net Change**	**5,462**	**1,113**	**(181)**	**4,530**			Sch. D1, Line 6
27	2020	**Recorded Adjusted**	**7,113**	**1,169**	**13**	**5,931**			Sch. D1, Line 5
28	to	Labor	(169)	(169)				FERC 920: $169K increase due to labor escalation FERC 921: Immaterial Variance FERC 923: $5,931K decrease is driven by one-time contract costs for consulting services not continuing in 2021.	
29	2021	Materials & Employee Related	(13)		(13)				
30		Contracts	(5,931)			(5,931)			
31		Corporation Charges							
32		**Net Change**	**(6,113)**	**(169)**	**(13)**	**(5,931)**			Sch. D1, Line 6
33	2021	**Recorded Adjusted**	**1,000**	**1,000**					Sch. D1, Line 5
34	to	Labor						Immaterial Variance	
35	2022	Materials & Employee Related							
36		Contracts							
37		Corporation Charges							
38		**Net Change**							Sch. D1, Line 6
39	2022	**Recorded Adjusted**	**1,000**	**1,000**					Sch. D1, Line 5
40	to	Labor						Immaterial Variance	
41	2023	Materials & Employee Related							
42		Contracts							
43		Corporation Charges							
44		**Net Change**							Sch. D1, Line 6
45	2023	**Forecast**	**1,000**	**1,000**					Sch. D1, Line 5

PACIFIC GAS AND ELECTRIC COMPANY
2023 GENERAL RATE CASE
Exhibit (PG&E-9), Administrative and General Expenses
Enterprise PMO

Schedule D4
Historical Adjustments
Nominal Dollars
($000s)

Purpose: This schedule shows the calculation of the Recorded Adjusted costs appearing on Schedule D1. Line 1 shows the total Recorded costs for each of the historical years, and Lines 2 through 6 show the adjustments made to determine the Recorded Adjusted costs. The two types of adjustments are: (1) Reorganizations, which reflect the movement of employees or contracts from one department to another; and (2) Other Adjustments, which relate to costs excluded from the GRC forecast of the department.

Line	Description	2016	2017	2018	2019	2020	Ref
1	**Recorded**	**1,688**	**1,635**	**1,949**	**1,651**	**7,113**	Sch. D6, Line 5
	Adjustments:						
2	Reorganizations						
3	**Subtotal Reorganizations**						
4	Other Adjustments						
5	Event Driven Adjustment						
6	**Subtotal Other Adjustments**						
7	**Total Adjustments (line 3 + line 5)**						Sch. D6, line 10
8	**Recorded Adjusted (line 1 + line 6)**	**1,688**	**1,635**	**1,949**	**1,651**	**7,113**	Sch. D1, line 5

PACIFIC GAS AND ELECTRIC COMPANY
2023 GENERAL RATE CASE
Exhibit (PG&E-9), Administrative and General Expenses
Enterprise PMO

Schedule D5
Explanations of Historical Adjustments to Support Schedule D4

Table 1: This table provides the business purpose of each Reorganization adjustment on Schedule D4.

Sch. D4 Adj Line	From Department	To Department	Explanation *(e.g. Business purpose of the adjustment)*

Table 2: This table provides the business purpose of each Other adjustment on Schedule D4.

PACIFIC GAS AND ELECTRIC COMPANY
2023 GENERAL RATE CASE
Exhibit (PG&E-9), Administrative and General Expenses
Enterprise PMO

Schedule D6
Historical Adjustments by FERC Account
Nominal Dollars
($000s)

Purpose: This schedule provides a summary of all Historical Adjustments by FERC Accoun

Line	Description	2016	2017	2018	2019	2020	Ref
RECORDED BY FERC ACCOUNT							
1	920 Admin & Gen Salaries	1,150	1,367	1,226	56	1,169	
2	921 Office Supplies & Ex	457	239	711	194	13	
3	923 Outside Services - Utility	81	29	12	1,400	5,931	
4	923 Outside Services - Corp						
5	**Total Recorded**	**1,688**	**1,635**	**1,949**	**1,651**	**7,113**	
ADJUSTMENTS BY FERC ACCOUNT							
6	920 Admin & Gen Salaries						
7	921 Office Supplies & Ex						
8	923 Outside Services - Utility						
9	923 Outside Services - Corp						
10	**Total Adjustments**						
RECORDED ADJUSTED BY FERC ACCOUNT							
11	920 Admin & Gen Salaries	1,150	1,367	1,226	56	1,169	
12	921 Office Supplies & Ex	457	239	711	194	13	
13	923 Outside Services - Utility	81	29	12	1,400	5,931	
14	923 Outside Services - Corp						
15	**Total Recorded Adjusted**	**1,688**	**1,635**	**1,949**	**1,651**	**7,113**	

PACIFIC GAS AND ELECTRIC COMPANY
2023 GENERAL RATE CASE
Exhibit (PG&E-9), Administrative and General Expenses
Enterprise PMO

Schedule D7
Summary of Vacancy Savings Calculation
Nominal Dollars
($000s)

Purpose: This schedule shows labor and vacancy savings.

		Forecast			
Line	**Description**	**2021**	**2022**	**2023**	**Ref**
FERC Account 920 - Admin & Gen Salaries					
1	Direct Labor [a]	1,000	1,000	1,000	
2	Vacancy Savings [b]				
3	Indirect Labor [c]				
4	**Total Labor**	**1,000**	**1,000**	**1,000**	Sch. D1, Line 1

[a] Direct Labor is the salaries associated with department employees
[b] Labor vacancy savings was calculated based on the financial view organization for organizations with more than 50 people and PCCs with more than 10 people.
The vacancy savings calculation is as follows:

$$\frac{\text{average open requisitions for a four month period}}{\text{budgeted headcount}} \times \text{Planned Labor}$$

[c] Indirect labor is the labor associated with interdepartmental services.

PACIFIC GAS AND ELECTRIC COMPANY
2023 General Rate Case
Exhibit (PG&E-9), Administrative and General Expenses
Enterprise PMO

Schedule D8
Calculation of Capitalization Rate
Nominal Dollars
($000s)

Purpose:
-This schedule shows the capitalization rate for the Department. Corporate Services witnesses identified work performed by their organization that could be eliminated if there were no new or ongoing construction activities being performed by the Company.
-The capitalization rates are then used to calculate an aggregate Labor and M&S Transfer to Construction rate that would be applied to all Corporate Service Organizations. The results are shown in the workpapers supporting Exhibit (PG&E-10) Results of Operations, Chapter 8 Administrative and General Expense.

Summary

Line	Description	Amount
1	FERC Account 920 - Admin and General Salaries	1,000
2	Imputed transfer to construction - Labor rate	
3	**Total Transfer to Construction - Labor $**	
4	FERC Account 921 - Office Supplies and Expenses	
5	Imputed transfer to construction - Materials & Supplies (M&S) rate	
6	**Total Transfer to Construction - M&S $**	

Calculated Transfer to Construction - Labor and Materials & Supplies, by Department/Subdepartment:

		A	B	C = A * B	D	E	F = D * E	
Line	**Department/Subdepartment**	**FERC 920**	**Capital Allocation %**	**Capital Allocation $**	**FERC 921**	**Capital Allocation %**	**Capital Allocation $**	**Ref**
7	Enterprise PMO	1,000						
8	**Total**	**1,000**						

PACIFIC GAS AND ELECTRIC COMPANY
2023 GENERAL RATE CASE
Exhibit (PG&E-9), Administrative and General Expenses

WORKPAPERS SUPPORTING
Corporate Secretary

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PACIFIC GAS AND ELECTRIC COMPANY
2023 GENERAL RATE CASE
Exhibit (PG&E-9), Administrative and General Expenses
Corporate Secretary

Schedule D1
Historical and Forecast GRC Expenses (FERC Account 920, 921, 923)
Nominal Dollars
($000s)

		Recorded Adjusted					Forecast			
Line	**Description**	**2016**	**2017**	**2018**	**2019**	**2020**	**2021**	**2022**	**2023**	**Ref[a]**
Department										
1	920 - Admin & Gen Salaries	1,366	1,378	1,423	1,426	1,583	1,539	1,590	1,632	
2	921 - Office Supplies & Ex	780	850	707	380	171	623	623	623	
3	923 - Outside Svc Employ - Utility	969	1,002	984	695	685	809	809	809	
4	923 - Outside Svc Employ - Corp									
5	**Total**	**3,116**	**3,230**	**3,114**	**2,501**	**2,439**	**2,971**	**3,022**	**3,064**	
6	**Change from Prior Year**		**114**	**(116)**	**(613)**	**(63)**	**532**	**51**	**42**	
Sub-Departments										
	CS_CEOCS									
7	920 - Admin & Gen Salaries	1,366	1,378	1,423	1,426	1,583	1,539	1,590	1,632	
8	921 - Office Supplies & Ex	780	850	707	380	171	623	623	623	
9	923 - Outside Svc Employ - Utility	969	1,002	984	695	685	809	809	809	
10	923 - Outside Svc Employ - Corp									
11	Total	3,116	3,230	3,114	2,501	2,439	2,971	3,022	3,064	
12	Change from Prior Year		114	(116)	(613)	(62)	532	51	42	

PACIFIC GAS AND ELECTRIC COMPANY
2023 GENERAL RATE CASE
Exhibit (PG&E-9), Administrative and General Expenses
Corporate Secretary

Schedule D2
Historical and Forecast GRC Expenses (FERC Account 920, 921, 923)
Base Year Dollars
($000s)

		Recorded Adjusted					Forecast			
Line	Description	2016	2017	2018	2019	2020	2021	2022	2023	Ref[a]
Department										
1	920 - Admin & Gen Salaries	1,553	1,515	1,515	1,470	1,583	1,493	1,494	1,485	
2	921 - Office Supplies & Ex	831	892	729	385	171	614	603	589	
3	923 - Outside Svc Employ - Utility	1,032	1,051	1,015	702	685	798	783	765	
4	923 - Outside Svc Employ - Corp									
5	**Total**	**3,416**	**3,458**	**3,260**	**2,556**	**2,439**	**2,905**	**2,879**	**2,840**	
6	**Change from Prior Year**		**42**	**(198)**	**(703)**	**(118)**	**467**	**(26)**	**(40)**	
Sub-Departments										
	CS_CEOCS									
7	920 - Admin & Gen Salaries	1,553	1,515	1,515	1,470	1,583	1,493	1,494	1,485	
8	921 - Office Supplies & Ex	831	892	729	385	171	614	603	589	
9	923 - Outside Svc Employ - Utility	1,032	1,051	1,015	702	685	798	783	765	
10	923 - Outside Svc Employ - Corp									
11	**Total**	**3,416**	**3,458**	**3,260**	**2,556**	**2,439**	**2,905**	**2,879**	**2,840**	
12	**Change from Prior Year**		**42**	**(198)**	**(704)**	**(117)**	**466**	**(26)**	**(39)**	

Pacific Gas and Electric Company
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Schedule D3
Historical and Forecast Year over Year Walk
Nominal Dollars
($000s)

Purpose: This schedule shows the change in costs from 2016 through 2023 by cost type and FERC account.

				FERC Account					
	Year	Cost Type	Amount	920	921	923-Utility	923-Corp	Explanation	Ref
1	2016	**Recorded Adjusted**	**3,116**	**1,366**	**780**	**969**			Sch. D1, Line 5
2	to	Labor	11	11				Below Variance Threshold	
3	2017	Materials & Employee Related	70		70				
4		Contracts	33			33			
5		Corporation Charges							
6		**Net Change**	**114**	**11**	**70**	**33**			Sch. D1, Line 6
9	2017	**Recorded Adjusted**	**3,230**	**1,378**	**850**	**1,002**			Sch. D1, Line 5
10	to	Labor	46	46				Below Variance Threshold	
11	2018	Materials & Employee Related	(143)		(143)				
12		Contracts	(18)			(18)			
13		Corporation Charges							
14		**Net Change**	**(116)**	**46**	**(143)**	**(18)**			Sch. D1, Line 6
15	2018	**Recorded Adjusted**	**3,114**	**1,423**	**707**	**984**			Sch. D1, Line 5
16	to	Labor	2	2				$613k decrease is primary driven by PG&E Corporation and PG&E Proxy Statement materials costs moving to a different cost center and reduction in contract costs due to a renegotiated contract for Transfer Agent.	
17	2019	Materials & Employee Related	(326)		(326)				
18		Contracts	(289)			(289)			
19		Corporation Charges							
20		**Net Change**	**(613)**	**2**	**(326)**	**(289)**			Sch. D1, Line 6
21	2019	**Recorded Adjusted**	**2,501**	**1,426**	**380**	**695**			Sch. D1, Line 5
22	to	Labor	157	157				Below Variance Threshold	
23	2020	Materials & Employee Related	(210)		(210)				
24		Contracts	(10)			(10)			
25		Corporation Charges							
26		**Net Change**	**(63)**	**157**	**(210)**	**(10)**			Sch. D1, Line 6
27	2020	**Forecast**	**2,439**	**1,583**	**171**	**685**			Sch. D1, Line 5
28	to	Labor	(44)	(44)				FERC 921 & 923: A $44K decrease and $452K increase is primarily driven by an increase in materials costs for proxy processing and contract costs to support work related to the PG&E Corporation and PG&E Proxy Statement and Annual Meeting. FERC 920: Immaterial Variance	
29	2021	Materials & Employee Related	452		452				
30		Contracts	124			124			
31		Corporation Charges							
32		**Net Change**	**532**	**(44)**	**452**	**124**			Sch. D1, Line 6
33	2021	**Forecast**	**2,971**	**1,539**	**623**	**809**			Sch. D1, Line 5
34	to	Labor	51	51				Immatieral Variance	
35	2022	Materials & Employee Related							
36		Contracts							
37		Corporation Charges							
38		**Net Change**	**51**	**51**					Sch. D1, Line 6
39	2022	**Forecast**	**3,022**	**1,590**	**623**	**809**			Sch. D1, Line 5
40	to	Labor	42	42				Immatieral Variance	
41	2023	Materials & Employee Related							
42		Contracts							
43		Corporation Charges							
44		**Net Change**	**42**	**42**					Sch. D1, Line 6
45	2023	**Forecast**	**3,064**	**1,632**	**623**	**809**			Sch. D1, Line 5

PACIFIC GAS AND ELECTRIC COMPANY
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Schedule D4
Historical Adjustments
Nominal Dollars
($000s)

Purpose: This schedule shows the calculation of the Recorded Adjusted costs appearing on Schedule D1. Line 1 shows the total Recorded costs for each of the historical years, and Lines 2 through 6 show the adjustments made to determine the Recorded Adjusted costs. The two types of adjustments are: (1) Reorganizations, which reflect the movement of employees or contracts from one department to another; and (2) Other Adjustments, which relate to costs excluded from the GRC forecast of the department.

Line	Description	2016	2017	2018	2019	2020	Ref
1	**Recorded**	**3,116**	**3,230**	**3,114**	**1,589**	**1,316**	Sch. D6, Line 5
	Adjustments:						
2	Reorganizations						
3	**Subtotal Reorganizations**						
4	Other Adjustments				912	1,123	
5	Event Driven Adjustment						
6	**Subtotal Other Adjustments**						
7	**Total Adjustments (line 3 + line 5)**						Sch. D6, line 10
8	**Recorded Adjusted (line 1 + line 6)**	**3,116**	**3,230**	**3,114**	**1,589**	**1,316**	Sch. D1, line 5

PACIFIC GAS AND ELECTRIC COMPANY
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Schedule D5
Explanations of Historical Adjustments to Support Schedule D4

Table 1: This table provides the business purpose of each Reorganization adjustment on Schedule D4.

Sch. D4 Adj Line	From Department	To Department	Explanation *(e.g. Business purpose of the adjustment)*

Table 2: This table provides the business purpose of each Other adjustment on Schedule D4.

Line 4			Adjustment reflects officer costs actually incurred that were voluntarily excluded from the 2020 GRC.

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Schedule D6
Historical Adjustments by FERC Account
Nominal Dollars
($000s)

Purpose: This schedule provides a summary of all Historical Adjustments by FERC Accoun

Line	Description	2016	2017	2018	2019	2020	Ref
RECORDED BY FERC ACCOUNT							
1	920 Admin & Gen Salaries	1,366	1,378	1,423	514	461	
2	921 Office Supplies & Ex	780	850	707	380	171	
3	923 Outside Services - Utility	969	1,002	984	695	685	
4	923 Outside Services - Corp						
5	**Total Recorded**	**3,116**	**3,230**	**3,114**	**1,589**	**1,316**	
ADJUSTMENTS BY FERC ACCOUNT							
6	920 Admin & Gen Salaries				912	1,123	
7	921 Office Supplies & Ex						
8	923 Outside Services - Utility						
9	923 Outside Services - Corp						
10	**Total Adjustments**				**912**	**1,123**	
RECORDED ADJUSTED BY FERC ACCOUNT							
11	920 Admin & Gen Salaries	1,366	1,378	1,423	1,426	1,583	
12	921 Office Supplies & Ex	780	850	707	380	171	
13	923 Outside Services - Utility	969	1,002	984	695	685	
14	923 Outside Services - Corp						
15	**Total Recorded Adjusted**	**3,116**	**3,230**	**3,114**	**2,501**	**2,439**	

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Schedule D7
Summary of Vacancy Savings Calculation
Nominal Dollars
($000s)

Purpose: This schedule shows labor and vacancy savings.

		Forecast			
Line	**Description**	**2021**	**2022**	**2023**	**Ref**
FERC Account 920 - Admin & Gen Salaries					
1	Direct Labor [a]	1,539	1,590	1,632	
2	Vacancy Savings [b]				
3	Indirect Labor [c]				
4	**Total Labor**	**1,539**	**1,590**	**1,632**	Sch. D1, Line 1

[a] Direct Labor is the salaries associated with department employees

[b] Labor vacancy savings was calculated based on the financial view organization for organizations with more than 50 people and PCCs with more than 10 people.
The vacancy savings calculation is as follows:

$$\frac{\text{average open requisitions for a four month period}}{\text{budgeted headcount}} \times \text{Planned Labor}$$

[c] Indirect labor is the labor associated with interdepartmental services.

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Schedule D8
Calculation of Capitalization Rate
Nominal Dollars
($000s)

Purpose:
-This schedule shows the capitalization rate for the Department. Corporate Services witnesses identified work performed by their organization that could be eliminated if there were no new or ongoing construction activities being performed by the Company.
-The capitalization rates are then used to calculate an aggregate Labor and M&S Transfer to Construction rate that would be applied to all Corporate Service Organizations. The results are shown in the workpapers supporting Exhibit (PG&E-10) Results of Operations, Chapter 8 Administrative and General Expense.

Summary

Line	Description	Amount
1	FERC Account 920 - Admin and General Salaries	1,632
2	Imputed transfer to construction - Labor rate	
3	**Total Transfer to Construction - Labor $**	
4	FERC Account 921 - Office Supplies and Expenses	623
5	Imputed transfer to construction - Materials & Supplies (M&S) rate	
6	**Total Transfer to Construction - M&S $**	

Calculated Transfer to Construction - Labor and Materials & Supplies, by Department/Subdepartment:

		A	B	C = A * B	D	E	F = D * E	
Line	**Department/Subdepartment**	**FERC 920**	**Capital Allocation %**	**Capital Allocation $**	**FERC 921**	**Capital Allocation %**	**Capital Allocation $**	**Ref**
7	CS_CEOCS	1,632			623			
8	**Total**	**1,632**			**623**			

PACIFIC GAS AND ELECTRIC COMPANY
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Exhibit (PG&E-9) Administrative and General Expense

Workpapers Supporting
Chapter 7, Director Fees and Expenses

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PACIFIC GAS AND ELECTRIC COMPANY
2023 GENERAL RATE CASE
Exhibit (PG&E-9) Administrative and General Expense

Workpapers Supporting
Chapter 7, Director Fees and Expenses

Historical and Forecast Expenses
Nominal and Base Year Dollars
($000s)

			Recorded Adjusted					Forecast		
Line	**Description**	**Resource**	**2016**	**2017**	**2018**	**2019**	**2020**	**2021**	**2022**	**2023**
1	Director Fees and Expenses	M&S	1,973,844	1,881,084	1,952,060	2,618,051	1,670,915	2,054,250	2,368,763	2,439,826
2	**Total**		**1,973,844**	**1,881,084**	**1,952,060**	**2,618,051**	**1,670,915**	**2,054,250**	**2,368,763**	**2,439,826**
3	**Year to Year Change**			**(92,760)**	**70,977**	**665,990**	**(947,135)**	**383,335**	**314,513**	**71,063**
4	Escalation Factor	M&S	0.9391	0.9531	0.9691	0.9898	1.0000	1.0142	1.0336	1.0570
			Base Year Dollars							
5	Director Fees and Expenses	M&S	2,101,824	1,973,628	2,014,243	2,645,003	1,670,915	2,025,488	2,291,697	2,308,301
6	**Total**		**2,101,824**	**1,973,628**	**2,014,243**	**2,645,003**	**1,670,915**	**2,025,488**	**2,291,697**	**2,308,301**

PACIFIC GAS AND ELECTRIC COMPANY
2023 GENERAL RATE CASE
Exhibit (PG&E-9) Administrative and General Expense

Workpapers Supporting
Chapter 7, Director Fees and Expenses

Historical Adjustments
Nominal Dollars
($000s)

Line	Description	2016	2017	2018	2019	2020	Ref
	Recorded						
1	Director Fees and Expenses	1,973,844	1,881,084	1,952,060	2,618,051	1,670,915	
2	**Total Recorded**	**1,973,844**	**1,881,084**	**1,952,060**	**2,618,051**	**1,670,915**	
	Adjustments						
3	Director Fees and Expenses						
4	**Total Adjustments**	**-**	**-**	**-**	**-**	**-**	
	Recorded Adjusted						
5	Director Fees and Expenses	1,973,844	1,881,084	1,952,060	2,618,051	1,670,915	
6	**Total Recorded Adjusted**	**1,973,844**	**1,881,084**	**1,952,060**	**2,618,051**	**1,670,915**	

Historical Adjustments:

No material adjustments for the period 2016-2020.

PACIFIC GAS AND ELECTRIC COMPANY
2023 GENERAL RATE CASE
Exhibit (PG&E-9) Administrative and General Expense

Workpapers Supporting
Chapter 7, Director Fees and Expenses

Historical and Forecast Year over Year Walk
Nominal Dollars
($000s)

Line	Description	Amount	Comments, Assumptions, Descriptions
1	**2016 Recorded Adjusted**	**$1,973,844**	
2			
3	Retainers	(33,756)	Below Variance Threshold
4	Meeting Fees	(35,020)	
5	Expenses	(23,985)	
6	Retired Director Payments		
7			
8	**Net change**	**(92,760)**	
9			
10	**2017 Recorded Adjusted**	**$1,881,084**	
11			
12	Retainers	(29,611)	Below Variance Threshold
13	Meeting Fees	(15,725)	
14	Expenses	116,312	
15	Retired Director Payments		
16			
17	**Net change**	**$70,977**	
18			
19	**2018 Recorded Adjusted**	**$1,952,060**	
20			
21	Retainers	475,227	An increase of $665,990 is primarily driven by payments of Q1 2020 retainers ($357,750) along with
22	Meeting Fees	-	other payments and expenses related to the change of directors during a complete Board refresh following PG&E's bankruptcy filing in 2019.
23	Expenses	190,764	
24	Retired Director Payments		
25			
26	**Net change**	**$665,990**	
27			
28	**2019 Recorded Adjusted**	**$2,618,051**	
29			
30	Retainers	(568,923)	A decrease of $947,135 is due to the December 2019 payment of Q1 2020 retainers and reduction in
31	Meeting Fees	-	other expenses such as travel and education, both impacted by the COVID-19 pandemic.
32	Expenses	(378,213)	
33	Retired Director Payments		
34			
35	**Net change**	**(947,135)**	
36			
37	**2020 Recorded Adjusted**	**$1,670,915**	
38			
39	Retainers		An increase of $383,335 is a result of the decrease of director fees and expenses in 2020. The 2021
40	Meeting Fees		forecast is reflective of ordinary, ongoing costs.
41	Expenses		
42	Retired Director Payments		
43			
44	**Net change**	**$383,335**	
45			
46	**2021 Forecast**	**$2,054,250**	
47			
48	Retainers		A forecasted increase of $314,513 is due to escalation and resumption of travel and educational
49	Meeting Fees		expenses post-pandemic.
50	Expenses		
51	Retired Director Payments		
52			
53	**Net change**	**$314,513**	
54			
55	**2022 Forecast**	**$2,368,763**	
56			
57	Retainers		Below Variance Threshold
58	Meeting Fees		
59	Expenses		
60	Retired Director Payments		
61			
62	**Net change**	**$71,063.0**	
63			
64	**2023Forecast**	**$2,439,826**	

PACIFIC GAS AND ELECTRIC COMPANY
2023 GENERAL RATE CASE
Exhibit (PG&E-9) Administrative and General Expense

Workpapers Supporting
Chapter 7, Director Fees and Expenses

Line No.

Company-Wide Expense: Director Fees and Expenses

Forecast Methodology/Assumptions:

Retainer Fees:

1 The Director retainer fees were approved on July 29, 2020, and include a set retainer fee plus additional retainers for key leadership positions, such as Board chair or Committee chair.

	Calculation:	Directors	Annual Amount	Total
3	Annual retainer	15	$ 120,000.00	$ 1,800,000.00
4	Corporation Chair additional retainer	1	$ 100,000.00	$ 100,000.00
5	Utility Chair additional retainer	1	$ 20,000.00	$ 20,000.00
6	Audit Committee additional retainer	1	$ 30,000.00	$ 30,000.00
7	Compensation Committee additional retainer	1	$ 20,000.00	$ 20,000.00
8	SNO Committee additional retainer	1	$ 20,000.00	$ 20,000.00
9	Other Committees additional retainer	2	$ 15,000.00	$ 30,000.00
10	**Subtotal - Director Retainers**			**$ 2,020,000.00**

Meeting Fees:

11 PG&E does not pay meeting fees to its Boards of Directors.

Expenses:

12 PG&E reimburses directors for travel and education costs.

	Calculation:		Total
13	Travel	15 Directors, @15,200 per year	$ 228,000.00
14	Education	15 Directors @5000 per year	$ 75,000.00
15	**Subtotal - Expenses**		**$ 303,000.00**

Retired Directors - Annual Pension Payments

16 Does not apply to 2023 GRC period.

	Calculation:	Directors	Annual Amount	Total
17	PG&E Corporation Retired Directors	0		0
18	**Subtotal - Retired Director Pension Payments**			**$0**

Summary Forecast Calculation

19	Annual Retainers (Current Directors)	$ 1,800,000.00
20	Additional retainers (Lead Director and Committee Chairs)	$ 220,000.00
21	Meeting Fees	0
22	Expenses	$ 303,000.00
23	Annual Pension Payments (Retired Directors)	0
24	**Total**	**$ 2,323,000.00**

PACIFIC GAS AND ELECTRIC COMPANY
2023 GENERAL RATE CASE
Exhibit (PG&E-9) Administrative and General Expense

Supplemental Workpaper
Chapter 7, Director Fees and Expenses

Schedule of Retainer and Meeting Fee Costs By Year, By Director

2016

Active Directors	Retainer	Committee Meeting Fees	Special Litigation	Subtotal Meetings Fees	Total Retainers and Fees
Lewis Chew	$ 130,000.00			$0.00	$ 130,000.00
Fred J. Fowler	$ 170,000.00		$ 15,750.00	$ 15,750.00	$ 185,750.00
Maryellen C. Herringe	$ 135,000.00			$0.00	$ 135,000.00
Richard C. Kelly	$ 145,000.00		$ 17,500.00	$ 17,500.00	$ 162,500.00
Roger H. Kimmel	$ 120,000.00			$0.00	$ 120,000.00
Richard A. Meserve	$ 135,000.00			$0.00	$ 135,000.00
Forrest E. Miller	$ 170,000.00			$0.00	$ 170,000.00
Eric D. Mullins	$ 33,587.00			$0.00	$ 33,587.00
Rosendo G. Parra	$ 120,000.00			$0.00	$ 120,000.00
Barbara L. Rambo	$ 130,000.00			$0.00	$ 130,000.00
Anne Shen Smith	$ 145,000.00		$ 17,500.00	$ 17,500.00	$ 162,500.00
Barry Lawson Williams	$ 185,000.00				$ 185,000.00
2016 Total Active Directors	**$ 1,618,587.00**		**$ 50,750.00**	**$ 50,750.00**	**$ 1,669,337.00**

2017

Active Directors	Retainer	Committee Meeting Fees	Special Litigation	Subtotal Meetings Fees	Total Retainers and Fees
Lewis Chew	$ 153,545.00			$0.00	$ 153,545.00
Fred J. Fowler	$ 132,500.00		$ 5,250.00	$ 5,250.00	$ 137,750.00
Maryellen C. Herringe	$ 56,003.00			$0.00	$ 56,003.00
Jeh C. Johnson	$ 70,550.00			$0.00	$ 70,550.00
Richard C. Kelly	$ 139,417.00		$ 5,250.00	$ 5,250.00	$ 144,667.00
Roger H. Kimmel	$ 125,880.00			$0.00	$ 125,880.00
Richard A. Meserve	$ 135,000.00			$0.00	$ 135,000.00
Forrest E. Miller	$ 178,819.00			$0.00	$ 178,819.00
Eric D. Mullins	$ 120,000.00			$0.00	$ 120,000.00
Rosendo G. Parra	$ 120,000.00			$0.00	$ 120,000.00
Barbara L. Rambo	$ 130,000.00			$0.00	$ 130,000.00
Anne Shen Smith	$ 126,250.00		$ 5,250.00	$ 5,250.00	$ 131,500.00
Barry Lawson Williams	$ 76,745.00			$0.00	$ 76,745.00
2017 Total Active Directors	**$ 1,564,709.00**		**$ 15,750.00**	**$ 15,750.00**	**$ 1,580,459.00**

2018

Active Directors	Retainer	Committee Meeting Fees	Special Litigation	Subtotal Meetings Fees	Total Retainers and Fees
Lewis Chew	$ 170,000.00				$ 170,000.00
Fred J. Fowler	$ 120,000.00				$ 120,000.00
Jeh C. Johnson	$ 47,143.00				$ 47,143.00
Richard C. Kelly	$ 235,000.00				$ 235,000.00
Roger H. Kimmel	$ 135,000.00				$ 135,000.00
Richard A. Meserve	$ 135,000.00				$ 135,000.00
Forrest E. Miller	$ 170,000.00				$ 170,000.00
Benito Minicucci	$ 60,000.00				$ 60,000.00
Eric D. Mullins	$ 120,000.00				$ 120,000.00
Rosendo G. Parra	$ 120,000.00				$ 120,000.00
Barbara L. Rambo	$ 135,000.00				$ 135,000.00
Anne Shen Smith	$ 120,000.00				$ 120,000.00
2018 Total Active Directors	**$ 1,567,143.00**				**$ 1,567,143.00**

2019

Active Directors	Retainer	Committee Meeting Fees	Special Litigation	Subtotal Meetings Fees	Total Retainers and Fees
Richard R. Barrera	$ 98,243.00				$ 98,243.00
Jeffrey L. Bleich	$ 108,792.00				$ 108,792.00
Nora Mead Brownel	$ 159,891.00				$ 159,891.00
Frederick W. Buckman	$ 67,099.00				$ 67,099.00
Cheryl F. Campbell	$ 98,243.00				$ 98,243.00
Fred J. Fowler	$ 120,000.00				$ 120,000.00
Michael J. Leffell	$ 98,243.00				$ 98,243.00
Kenneth Liang	$ 49,864.00				$ 49,864.00
Dominique Mielle	$ 123,627.00				$ 123,627.00
Meridee A. Moore	$ 101,869.00				$ 101,869.00
Eric D. Mullins	$ 120,000.00				$ 120,000.00
Kristine M. Schmidt	$ 98,243.00				$ 98,243.00
William L. Smith	$ 26,740.00				$ 26,740.00
Alejandro Wolff	$ 87,363.00				$ 87,363.00
John M. Woolard	$ 26,740.00				$ 26,740.00
Lewis Chew	$ 46,705.00				$ 46,705.00
Richard C. Kelly	$ 69,164.00				$ 69,164.00
Roger H. Kimmel	$ 5,250.00				$ 5,250.00
Richard A. Meserve	$ 37,089.00				$ 37,089.00
Forrest E. Miller	$ 46,705.00				$ 46,705.00
Benito Minicucci	$ 32,968.00				$ 32,968.00
Rosendo G. Parra	$ 32,968.00				$ 32,968.00
Barbara L. Rambo	$ 37,089.00				$ 37,089.00
Anne Shen Smith	$ 35,256.00				$ 35,256.00
2019 Total Active Directors	**$ 1,728,151.00**				**$ 1,728,151.00**

2020

Active Directors	Retainer	Committee Meeting Fees	Special Litigation	Subtotal Meetings Fees	Total Retainers and Fees
Rajat Bahri	$ 60,000.00				$ 60,000.00
Kerry W. Cooper	$ 60,000.00				$ 60,000.00
Jessica L. Denecour	$ 67,500.00				$ 67,500.00
Mark E. Ferguson	$ 70,000.00				$ 70,000.00
Robert C. Flexor	$ 117,500.00				$ 117,500.00
W. Craig Fugate	$ 60,000.00				$ 60,000.00
Arno L. Harris	$ 60,000.00				$ 60,000.00
Michael R. Niggli	$ 60,000.00				$ 60,000.00
Dean L. Seavers	$ 77,500.00				$ 77,500.00
Dara J. Treseder	$ 60,000.00				$ 60,000.00
Benjamin F. Wilson	$ 75,000.00				$ 75,000.00
Richard R. Barrera	$ 67,500.00				$ 67,500.00
Jeffrey L. Bleich	$ 75,000.00				$ 75,000.00
Nora Mead Brownel	$ 110,000.00				$ 110,000.00
Cheryl F. Campbell	$ 137,500.00				$ 137,500.00
Fred J. Fowler	$ 60,000.00				$ 60,000.00
Michael J. Leffell	$ 67,500.00				$ 67,500.00
Dominique Mielle	$ 85,000.00				$ 85,000.00
Meridee A. Moore	$ 70,000.00				$ 70,000.00
Eric D. Mullins	$ 60,000.00				$ 60,000.00
Kristine M. Schmidt	$ 67,500.00				$ 67,500.00
William L. Smith	$ 60,000.00				$ 60,000.00
Alejandro Wolff	$ 60,000.00				$ 60,000.00
John M. Woolard	$ 127,500.00				$ 127,500.00
2020 Total Active Directors	**$ 1,815,000.00**				**$ 1,815,000.00**

PACIFIC GAS AND ELECTRIC COMPANY
2023 GENERAL RATE CASE
Exhibit (PG&E-9), Administrative and General Expenses

WORKPAPERS SUPPORTING
Corporate Affairs Organization

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PACIFIC GAS AND ELECTRIC COMPANY
2023 GENERAL RATE CASE
Exhibit (PG&E-9), Administrative and General
Corporate Affairs Organization

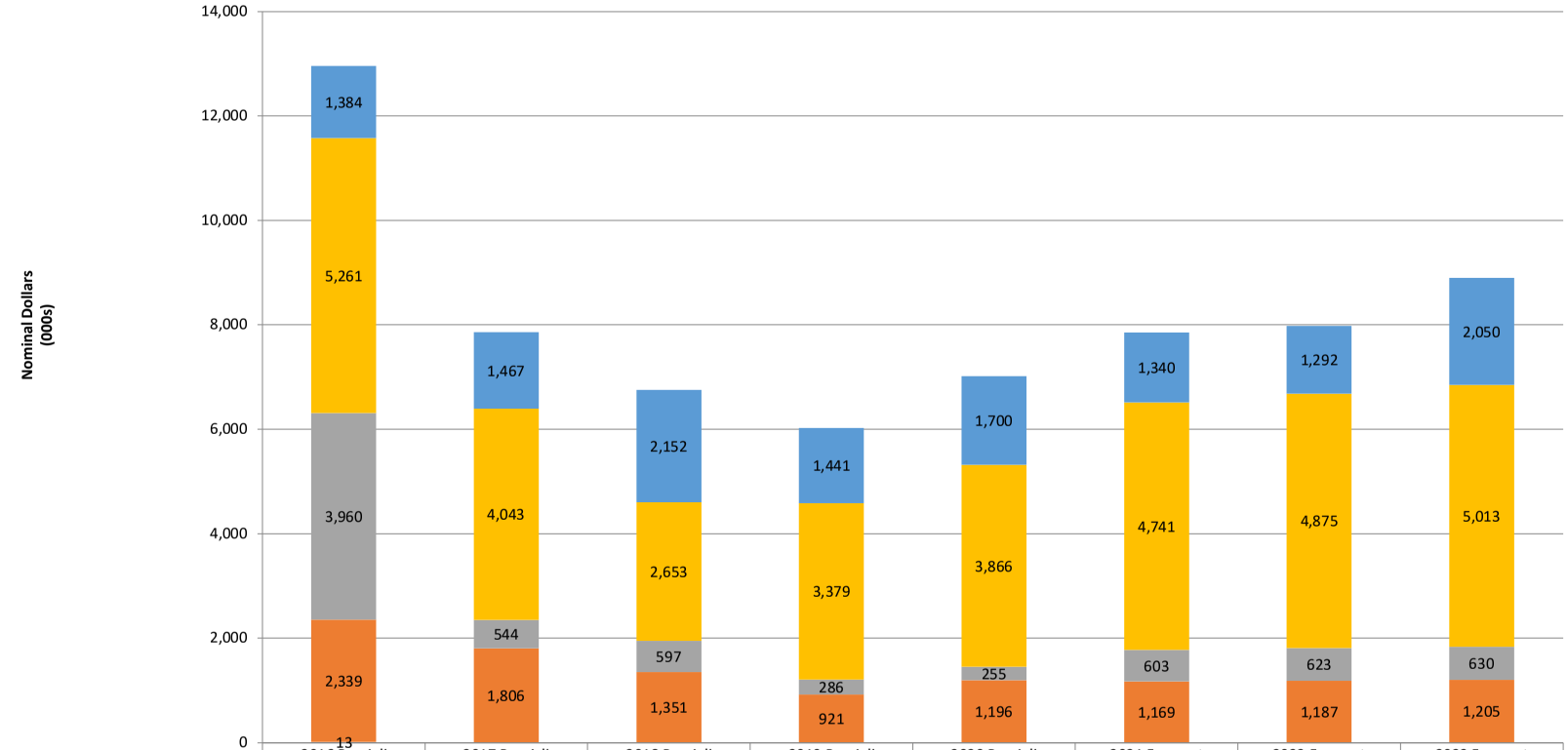
Schedule 1
GRC Departments

Purpose: This schedule shows each Department in the Organization.

Corporate Affairs

PACIFIC GAS AND ELECTRIC COMPANY
2023 GENERAL RATE CASE
Exhibit (PG&E-9), Administrative and General Expenses
Corporate Affairs Organization

Schedule 2
Historical and Forecast GRC Expense Bar Chart
Nominal Dollars
($000s)



	2016 Rec Adj	2017 Rec Adj	2018 Rec Adj	2019 Rec Adj	2020 Rec Adj	2021 Forecast	2022 Forecast	2023 Forecast
Sustainability	1,384	1,467	2,152	1,441	1,700	1,340	1,292	2,050
Local Government Affairs	5,261	4,043	2,653	3,379	3,866	4,741	4,875	5,013
Immediate Office Corporate Affairs	3,960	544	597	286	255	603	623	630
Federal Affairs	2,339	1,806	1,351	921	1,196	1,169	1,187	1,205
Community Relations	13							

PACIFIC GAS AND ELECTRIC COMPANY
2023 GENERAL RATE CASE
Exhibit (PG&E-9), Administrative and General Expenses
Corporate Affairs Organization

Schedule 3
Historical and Forecast GRC Expenses (FERC Account 920, 921, 923)
Nominal Dollars
($000s)

		Recorded Adjusted					Forecast			
Line	Description	2016	2017	2018	2019	2020	2021	2022	2023	Ref[a]
ORGANIZATION VIEW										
1	920 - Admin & Gen Salaries	7,235	6,308	3,970	4,373	5,350	5,765	5,942	6,606	
2	921 - Office Supplies & Ex	911	(173)	640	539	260	533	535	537	
3	923 - Outside Svc Employ - Utility	3,794	776	955	634	1,082	783	708	958	
4	923 - Outside Svc Employ - Corp	1,018	948	1,188	480	326	773	791	797	
5	**Total**	**12,958**	**7,859**	**6,753**	**6,026**	**7,018**	**7,854**	**7,976**	**8,898**	
6	**Change from Prior Year**		**(5,099)**	**(1,106)**	**(727)**	**992**	**836**	**122**	**922**	
DEPARTMENT VIEW										
7	**Community Relations**									
8	920 - Admin & Gen Salaries	13								
9	921 - Office Supplies & Ex									
10	923 - Outside Svc Employ - Utility									
11	923 - Outside Svc Employ - Corp									
12	**Total**	**13**								
13	**Change from Prior Year**		**(13)**							
14	**Corporate Relations**									
15	920 - Admin & Gen Salaries									
16	921 - Office Supplies & Ex									
17	923 - Outside Svc Employ - Utility									
18	923 - Outside Svc Employ - Corp									
19	**Change from Prior Year**									
20	**Federal Affairs**									
21	920 - Admin & Gen Salaries	645	1,020	330	371	428	388	399	412	
22	921 - Office Supplies & Ex	427	170	212	188	141	43	43	43	
23	923 - Outside Svc Employ - Utility	663	(2)			300	358	358	358	
24	923 - Outside Svc Employ - Corp	604	618	809	361	327	381	386	392	
25	**Total**	**2,339**	**1,806**	**1,351**	**921**	**1,196**	**1,169**	**1,187**	**1,205**	
26	**Change from Prior Year**		**(533)**	**(455)**	**(430)**	**275**	**(27)**	**18**	**18**	
27	**Immediate Office Corporate Affairs**									
28	920 - Admin & Gen Salaries	1,119	480	424	167	210	155	160	165	
29	921 - Office Supplies & Ex	408	51	65		47	56	58	60	
30	923 - Outside Svc Employ - Utility	2,434	13	108						
31	923 - Outside Svc Employ - Corp				119	(1)	392	405	405	
32	**Total**	**3,960**	**544**	**597**	**286**	**255**	**603**	**623**	**630**	
33	**Change from Prior Year**		**(3,416)**	**53**	**(311)**	**(31)**	**348**	**20**	**7**	
34	**Local Government Affairs**									
35	920 - Admin & Gen Salaries	5,189	4,496	2,306	3,155	3,917	4,352	4,486	4,624	
36	921 - Office Supplies & Ex	(40)	(475)	243	223	(52)	389	389	389	
37	923 - Outside Svc Employ - Utility	112	22	104		1				
38	923 - Outside Svc Employ - Corp									
39	**Total**	**5,261**	**4,043**	**2,653**	**3,379**	**3,866**	**4,741**	**4,875**	**5,013**	
40	**Change from Prior Year**		**(1,218)**	**(1,390)**	**726**	**487**	**875**	**134**	**138**	
41	**Sustainability**									
42	920 - Admin & Gen Salaries	269	312	910	680	795	870	897	1,405	
43	921 - Office Supplies & Ex	116	81	120	128	124	45	45	45	
44	923 - Outside Svc Employ - Utility	585	743	743	634	781	425	350	600	
45	923 - Outside Svc Employ - Corp	414	330	379						
46	**Total**	**1,384**	**1,467**	**2,152**	**1,441**	**1,700**	**1,340**	**1,292**	**2,050**	
47	**Change from Prior Year**		**83**	**685**	**(711)**	**259**	**(360)**	**(48)**	**758**	

(a) Please refer to the appropriate Department workpapers for further details.

PACIFIC GAS AND ELECTRIC COMPANY
2023 GENERAL RATE CASE
Exhibit (PG&E-9), Administrative and General Expenses
Corporate Affairs Organization

Schedule 4
Historical and Forecast GRC Expenses (FERC Account 920, 921, 923)
Base Year Dollars
($000s)

		Recorded Adjusted					Forecast			
Line	Description	2016	2017	2018	2019	2020	2021	2022	2023	Ref[a]
ORGANIZATION VIEW										
1	920 - Admin & Gen Salaries	8,223	6,935	4,227	4,508	5,350	5,593	5,582	6,009	
2	921 - Office Supplies & Ex	969	(180)	660	546	259	525	517	507	
3	923 - Outside Svc Employ - Utility	4,039	814	986	640	1,082	772	685	909	
4	923 - Outside Svc Employ - Corp	1,084	995	1,226	485	325	763	766	755	
5	**Total**	**14,316**	**8,564**	**7,099**	**6,179**	**7,017**	**7,653**	**7,550**	**8,180**	
6	**Change from Prior Year**		**(5,752)**	**(1,464)**	**(920)**	**837**	**637**	**(103)**	**630**	
DEPARTMENT VIEW										
7	**Community Relations**									
8	920 - Admin & Gen Salaries	15								
9	921 - Office Supplies & Ex									
10	923 - Outside Svc Employ - Utility									
11	923 - Outside Svc Employ - Corp									
12	**Total**	**15**								
13	**Change from Prior Year**		**(15)**							
14	**Corporate Relations**									
15	920 - Admin & Gen Salaries									
16	921 - Office Supplies & Ex									
17	923 - Outside Svc Employ - Utility									
18	923 - Outside Svc Employ - Corp									
19	**Change from Prior Year**									
20	**Federal Affairs**									
21	920 - Admin & Gen Salaries	734	1,121	351	383	428	376	375	375	
22	921 - Office Supplies & Ex	454	179	218	190	141	42	41	40	
23	923 - Outside Svc Employ - Utility	706	(2)			300	353	346	339	
24	923 - Outside Svc Employ - Corp	643	648	835	365	327	376	374	371	
25	**Total**	**2,537**	**1,946**	**1,405**	**938**	**1,196**	**1,147**	**1,137**	**1,125**	
26	**Change from Prior Year**		**(591)**	**(541)**	**(467)**	**258**	**(49)**	**(10)**	**(12)**	
27	**Immediate Office Corporate Affairs**									
28	920 - Admin & Gen Salaries	1,271	528	452	172	210	150	150	150	
29	921 - Office Supplies & Ex	434	54	67		47	55	56	56	
30	923 - Outside Svc Employ - Utility	2,591	13	111	104					
31	923 - Outside Svc Employ - Corp				16	(1)	387	392	383	
32	**Total**	**4,297**	**595**	**630**	**292**	**255**	**592**	**598**	**590**	
33	**Change from Prior Year**		**(3,702)**	**35**	**(338)**	**(37)**	**337**	**6**	**(8)**	
34	**Local Government Affairs**									
35	920 - Admin & Gen Salaries	5,898	4,943	2,455	3,253	3,917	4,223	4,215	4,207	
36	921 - Office Supplies & Ex	(43)	(498)	251	226	(52)	383	376	368	
37	923 - Outside Svc Employ - Utility	119	23	108		1				
38	923 - Outside Svc Employ - Corp									
39	**Total**	**5,974**	**4,468**	**2,813**	**3,479**	**3,866**	**4,606**	**4,591**	**4,574**	
40	**Change from Prior Year**		**(1,506)**	**(1,655)**	**666**	**387**	**740**	**(15)**	**(17)**	
41	**Sustainability**									
42	920 - Admin & Gen Salaries	306	343	969	701	795	844	842	1,278	
43	921 - Office Supplies & Ex	123	85	124	129	124	45	44	43	
44	923 - Outside Svc Employ - Utility	623	780	767	640	781	419	339	570	
45	923 - Outside Svc Employ - Corp	441	346	392						
46	**Total**	**1,493**	**1,554**	**2,251**	**1,470**	**1,700**	**1,308**	**1,225**	**1,891**	
47	**Change from Prior Year**		**61**	**697**	**(781)**	**230**	**(392)**	**(83)**	**666**	

PACIFIC GAS AND ELECTRIC COMPANY
2023 GENERAL RATE CASE
Exhibit (PG&E-9), Administrative and General Expenses
Corporate Affairs Organization

Schedule 5
Historical Adjustments
Nominal Dollars
($000s)

Purpose: This schedule summarizes the recorded costs, adjustments and recorded adjusted costs for the Organization. For a description of the adjustments, please refer to the Department Workpaper schedule D4.

Line	Description	2016	2017	2018	2019	2020	Ref[a]
ORGANIZATION VIEW							
1	Recorded GRC Subtotal	12,957	7,860	6,753	5,965	7,093	
2	Adjustments				61	(76)	
3	**Recorded Adjusted**	**12,957**	**7,860**	**6,753**	**6,026**	**7,017**	Sch. 3, Line 5
DEPARTMENT VIEW							
	Recorded (FERC 920,921, and 923)						
4	Community Relations	13					
5	Federal Affairs	2,339	1,806	1,351	781	1,032	
6	Immediate Office Corporate Affairs	3,960	544	597	416	495	
7	Local Government Affairs	5,261	4,043	2,653	3,327	3,866	
8	Sustainability	1,384	1,467	2,152	1,441	1,700	
9	**Total**	**12,957**	**7,860**	**6,753**	**5,965**	**7,093**	
	Adjustments (FERC 920,921, and 923)						
10	Community Relations						
11	Federal Affairs				140	164	
12	Immediate Office Corporate Affairs				(130)	(240)	
13	Local Government Affairs				52		
14	Sustainability						
15	**Total**				**61**	**(76)**	
	Recorded Adjusted (FERC 920,921, and 923)						
16	Community Relations	13					
17	Federal Affairs	2,339	1,806	1,351	921	1,196	
18	Immediate Office Corporate Affairs	3,960	544	597	286	255	
19	Local Government Affairs	5,261	4,043	2,653	3,379	3,866	
20	Sustainability	1,384	1,467	2,152	1,441	1,700	
21	**Total**	**12,957**	**7,860**	**6,753**	**6,026**	**7,017**	

PACIFIC GAS AND ELECTRIC COMPANY
2023 GENERAL RATE CASE
Exhibit (PG&E-9), Administrative and General Expenses
Corporate Affairs Organization

Schedule 6
Full Time Equivalent (FTE) Forecast

Purpose: This schedule shows the Full Time Equivalent (FTE) forecast for the organization.
Section 1 shows the year-end FTEs and vacancies for each Department in the base year, and the total forecast FTEs through the test year.
Section 2 shows the year over year changes in FTEs for each Department through the test year.

		A	B	C=(A+B)	D	E	F
Line	Description	2020 Year-End FTE	2020 Vacancies	2020 Year End FTE + Vacancies	2021 Forecast	2022 Forecast	2023 Forecast
Section 1: FTE by Department							
1	Federal Affairs	3.2		3.2	3.2	3.2	3.2
2	Immediate Office Corporate Affairs	5.8	-4	2.0	1.7	1.7	1.7
3	Local Government Affairs	37.3	4.0	41.3	45.4	45.4	45.4
4	Sustainability	6.4	-1	5.6	8.0	8.0	8.0
5	**Total**	**52.7**	**-1**	**52.1**	**58.3**	**58.3**	**58.3**
Section 2: Year Over Year FTE Changes by Department							
6	Federal Affairs						
7	Immediate Office Corporate Affairs				-		
8	Local Government Affairs				4.1		
9	Sustainability				2.4		
10	**Total**				**6.2**		

PACIFIC GAS AND ELECTRIC COMPANY
2023 GENERAL RATE CASE
Exhibit (PG&E-9), Administrative and General Expenses
Corporate Affairs Organization

Schedule 7
Year Over Year FTE Changes

Purpose: This schedule explains the year over year changes in the Full Time Equivalent (FTE) forecast.

Line	Department	Inc/(Dec)	Explanation
		2020 to 2021	
1	Immediate Office Corporate Affairs	(0.3)	Strategic Allies Leading Transparent (SALT) taskforce
2	Local Government Affairs	4.1	Local Government Representatives
3	Sustainability	2.4	Employees to support Climate Vulnerability Assessment work
4	**Total**	**6.2**	
		2021 to 2022	
5	Immediate Office Corporate Affairs	0.0	
6	Local Government Affairs	0.0	
7	Sustainability	0.0	
8	**Total**	**0.0**	
		2022 to 2023	
9	Immediate Office Corporate Affairs	0.0	
10	Local Government Affairs	0.0	
11	Sustainability	0.0	
12	**Total**	**0.0**	

PACIFIC GAS AND ELECTRIC COMPANY
2023 GENERAL RATE CASE
Exhibit (PG&E-9), Administrative and General Expenses
Corporate Affairs Organization

Schedule 8
Summary of Vacancy Savings Calculation
Nominal Dollars
($000s)

Purpose: This schedule shows total vacancy savings for the Organization. For the calculation of vacancy savings for each department, please refer to the Department workpaper schedule D7.

		Forecast			
Line	**Description**	**2021**	**2022**	**2023**	**Ref[a]**
FERC Account 920 - Admin & Gen Salaries					
ORGANIZATION VIEW					
1	Direct Labor	10,859	11,046	11,719	
2	Vacancy Savings	(292)	(301)	(310)	
3	Indirect Labor	(4,802)	(4,802)	(4,802)	
4	**Total Labor**	**5,764**	**5,942**	**6,606**	Sch. 3, Line 1
DEPARTMENT VIEW					
5	**Corporate Relations**				
6	Direct Labor	3,976	3,976	3,976	
7	Vacancy Savings				
8	Indirect Labor	(3,976)	(3,976)	(3,976)	
9	**Total Labor**				
	Federal Affairs				
10	Direct Labor	388	399	412	
11	Vacancy Savings				
12	Indirect Labor				
13	**Total Labor**	**388**	**399**	**412**	
	Immediate Office Corporate Affairs				
14	Direct Labor	155	160	165	
15	Vacancy Savings				
16	Indirect Labor				
17	Total Labor	**155**	**160**	**165**	
	Local Government Affairs				
18	Direct Labor	5,375	5,518	5,666	
19	Vacancy Savings	(292)	(301)	(310)	
20	Indirect Labor	(731)	(731)	(731)	
21	**Total Labor**	**4,352**	**4,486**	**4,624**	
	Sustainability				
22	Direct Labor	965	992	1,500	
23	Vacancy Savings				
24	Indirect Labor	(95)	(95)	(95)	
25	**Total Labor**	**870**	**897**	**1,405**	

PACIFIC GAS AND ELECTRIC COMPANY
2023 GENERAL RATE CASE
Exhibit (PG&E-9), Administrative and General Expenses
Corporate Affairs

Schedule 9
Calculation of Capitalization Rate

Purpose:
- This schedule shows the capitalization rates for each Department. Witnesses were asked to identify work performed by their organization that could be eliminated if there were no new or ongoing construction activities being performed by the Company.
- The Department schedules indicated in the Reference column below show the calculation of the capitalization rate for each Department.

Line	Department	Capital Allocation % Labor	Capital Allocation % Materials	Capital Allocation $ Labor	Capital Allocation $ Materials	Ref[(a)]
1	1) SVP Strategy and Policy Immediate Office	0.00%	0.00%	-	-	Sch. D8, Lines 2, 5
2	2) Corporate Relations	0.00%	0.00%	-	-	Sch. D8, Lines 2, 6
3	3) Local Government Relations	0.00%	0.00%	-	-	Sch. D8, Lines 2, 7
4	4) Federal Affairs	0.00%	0.00%	-	-	Sch. D8, Lines 2, 8
5	5) Community Relations	0.00%	0.00%	-	-	Sch. D8, Lines 2, 9
6	6) Sustainability	0.00%	0.00%	-	-	Sch. D8, Lines 2, 10
7	7) Corporate Strategy	0.00%	0.00%	-	-	Sch. D8, Lines 2, 11

(a) Please refer to the appropriate Department workpapers for further details.

PACIFIC GAS AND ELECTRIC COMPANY
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WORKPAPERS SUPPORTING
Corporate Affairs Immediate Office

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▪ Historical Adjustments (2016-2020)	Schedule D4	WP 8-14
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PACIFIC GAS AND ELECTRIC COMPANY
2023 GENERAL RATE CASE
Exhibit (PG&E-9), Administrative and General Expenses
Immediate Office Corporate Affairs

Schedule D1
Historical and Forecast GRC Expenses (FERC Account 920, 921, 923)
Nominal Dollars
($000s)

		Recorded Adjusted					Forecast			
Line	**Description**	**2016**	**2017**	**2018**	**2019**	**2020**	**2021**	**2022**	**2023**	**Ref[a]**
Department										
1	920 - Admin & Gen Salaries	1,119	480	424	167	210	155	160	165	
2	921 - Office Supplies & Ex	408	51	65		47	56	58	60	
3	923 - Outside Svc Employ - Utility	2,434	13	108						
4	923 - Outside Svc Employ - Corp				119	(1)	392	405	405	
5	**Total**	**3,960**	**544**	**597**	**286**	**255**	**603**	**623**	**630**	
6	**Change from Prior Year**		**(3,416)**	**53**	**(311)**	**(30)**	**348**	**20**	**7**	
Sub-Departments										
	Immediate Office Corporate Affairs									
7	920 - Admin & Gen Salaries	1,119	480	424	167	210	155	160	165	
8	921 - Office Supplies & Ex	408	51	65		47	56	58	60	
9	923 - Outside Svc Employ - Utility	2,434	13	108						
10	923 - Outside Svc Employ - Corp				119	(1)	392	405	405	
11	**Total**	**3,960**	**544**	**597**	**286**	**255**	**603**	**623**	**630**	
12	**Change from Prior Year**		**(3,416)**	**53**	**(311)**	**(31)**	**348**	**20**	**7**	

PACIFIC GAS AND ELECTRIC COMPANY
2023 GENERAL RATE CASE
Exhibit (PG&E-9), Administrative and General Expenses
Immediate Office Corporate Affairs

Schedule D2
Historical and Forecast GRC Expenses (FERC Account 920, 921, 923)
Base Year Dollars
($000s)

		Recorded Adjusted					Forecast			
Line	**Description**	**2016**	**2017**	**2018**	**2019**	**2020**	**2021**	**2022**	**2023**	**Ref[(a)]**
Department										
1	920 - Admin & Gen Salaries	1,271	528	452	172	210	150	150	150	
2	921 - Office Supplies & Ex	434	54	67		47	55	56	56	
3	923 - Outside Svc Employ - Utility	2,591	13	111						
4	923 - Outside Svc Employ - Corp				120	(1)	387	392	383	
5	**Total**	**4,297**	**595**	**630**	**292**	**255**	**592**	**598**	**590**	
6	**Change from Prior Year**		**(3,702)**	**35**	**(338)**	**(37)**	**337**	**6**	**(8)**	
Sub-Departments										
	Immediate Office Corporate Affairs									
7	920 - Admin & Gen Salaries	1,271	528	452	172	210	150	150	150	
8	921 - Office Supplies & Ex	434	54	67		47	55	56	56	
9	923 - Outside Svc Employ - Utility	2,591	13	111						
10	923 - Outside Svc Employ - Corp				120	(1)	387	392	383	
11	**Total**	**4,297**	**595**	**630**	**292**	**255**	**592**	**598**	**590**	
12	**Change from Prior Year**		**(3,702)**	**35**	**(338)**	**(37)**	**337**	**6**	**(8)**	

	Escalation Factor [1] [2] [3]	**2016**	**2017**	**2018**	**2019**	**2020**	**2021**	**2022**	**2023**
14	920 - Admin & Gen Salaries	0.8799	0.9095	0.9393	0.9701	1.0000	1.0306	1.0644	1.0993
15	921 - Office Supplies & Ex	0.9391	0.9531	0.9664	0.9857	1.0000	1.0142	1.0336	1.0570
16	923 - Outside Svc Employ - Utility	0.9391	0.9531	0.9691	0.9898	1.0000	1.0142	1.0336	1.0570
17	923 - Outside Svc Employ - Corp	0.9391	0.9531	0.9691	0.9898	1.0000	1.0142	1.0336	1.0570
						Base Year			

[1] Base Dollar = Nominal Dollar (from Schedule D1)/Annual Escalation Factor
[2] See Exhibit (PG&E-8) - Human Resources, Ch. 4.- Compensation, STIP, Non-qualified Retirement and Labor Escalations.
[3] See Exhibit (PG&E-12) - General Report, Ch. 3.- Escalation Rates.

Pacific Gas and Electric Company
2023 General Rate Case
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Immediate Office Corporate Affairs

Schedule D3
Historical and Forecast Year over Year Walk
Nominal Dollars
($000s)

Purpose: This schedule shows the change in costs from 2016 through 2023 by cost type and FERC account.

				FERC Account					
	Year	Cost Type	Amount	920	921	923-Utility	923-Corp	Explanation	Ref
1	2016	**Recorded Adjusted**	**3,960**	**1,119**	**408**	**2,434**			Sch. D1, Line 5
2	to	Labor	(639)	(639)				Decrease due to the end of the Revenue Model Project and	
3	2017	Materials & Employee Related	(356)		(356)			other contract/consulting engagements across the	
4		Contracts	(2,421)			(2,421)		department. Additionally, decreased focus on GRC	
5		Corporation Charges						activities in the labor and employee related categories.	
6		**Net Change**	**(3,416)**	**(639)**	**(356)**	**(2,421)**			Sch. D1, Line 6
9	2017	**Recorded Adjusted**	**544**	**480**	**51**	**13**			Sch. D1, Line 5
10	to	Labor	(56)	(56)				Below Variance Threshold	
11	2018	Materials & Employee Related	14		14				
12		Contracts	95			95			
13		Corporation Charges							
14		**Net Change**	**53**	**(56)**	**14**	**95**			Sch. D1, Line 6
15	2018	**Recorded Adjusted**	**597**	**424**	**65**	**108**			Sch. D1, Line 5
16	to	Labor	(257)	(257)				Decrease due to SVP retirement	
17	2019	Materials & Employee Related	(65)		(65)				
18		Contracts	(5)			(5)			
19		Corporation Charges	16				16		
20		**Net Change**	**(311)**	**(257)**	**(65)**	**(5)**	**16**		Sch. D1, Line 6
21	2019	**Recorded Adjusted**	**286**	**167**		**103**	**16**		Sch. D1, Line 5
22	to	Labor	43	43				Below Variance Threshold	
23	2020	Materials & Employee Related	47		47				
24		Contracts	(103)			(103)			
25		Corporation Charges	(17)				(17)		
26		**Net Change**	**(30)**	**43**	**47**	**(103)**	**(17)**		Sch. D1, Line 6
27	2020	**Forecast**	**255**	**210**	**47**		**(1)**		Sch. D1, Line 5
28	to	Labor	(55)	(55)				FERC 920: Immaterial Variance	
29	2021	Materials & Employee Related	9		9			FERC 921: Immaterial Variance	
30		Contracts	392					FERC 923: adjusted officer labor cost	
31		Corporation Charges	1				1		
32		**Net Change**	**348**	**(55)**	**9**		**392**		Sch. D1, Line 6
33	2021	**Forecast**	**603**	**155**	**56**		**392**		Sch. D1, Line 5
34	to	Labor	5	5				FERC 920: Immaterial Variance	
35	2022	Materials & Employee Related	2		2			FERC 921: Immaterial Variance	
36		Contracts	13				13	FERC 923: Immaterial Variance	
37		Corporation Charges							
38		**Net Change**	**20**	**5**	**2**		**13**		Sch. D1, Line 6
39	2022	**Forecast**	**623**	**160**	**58**		**405**		Sch. D1, Line 5
40	to	Labor	5	5				FERC 920: Immaterial Variance	
41	2023	Materials & Employee Related	2		2			FERC 921: Immaterial Variance	
42		Contracts	()					FERC 923: Immaterial Variance	
43		Corporation Charges							
44		**Net Change**	**7**	**5**	**2**				Sch. D1, Line 6
45	2023	**Forecast**	**630**	**165**	**60**		**405**		Sch. D1, Line 5

PACIFIC GAS AND ELECTRIC COMPANY
2023 GENERAL RATE CASE
Exhibit (PG&E-9), Administrative and General Expenses
Immediate Office Corporate Affairs

Schedule D4
Historical Adjustments
Nominal Dollars
($000s)

Purpose: This schedule shows the calculation of the Recorded Adjusted costs appearing on Schedule D1. Line 1 shows the total Recorded costs for each of the historical years, and Lines 2 through 6 show the adjustments made to determine the Recorded Adjusted costs. The two types of adjustments are: (1) Reorganizations, which reflect the movement of employees or contracts from one department to another; and (2) Other Adjustments, which relate to costs excluded from the GRC forecast of the department.

Line	Description	2016	2017	2018	2019	2020	Ref
1	**Recorded**	**3,960**	**544**	**597**	**416**	**495**	Sch. D6, Line 5
	Adjustments:						
2	Reorganizations						
3	**Subtotal Reorganizations**						
4	Other Adjustments				(130)	(240)	
5	Event Driven Adjustment						
6	**Subtotal Other Adjustments**						
7	**Total Adjustments (line 3 + line 5)**						Sch. D6, line 10
8	**Recorded Adjusted (line 1 + line 6)**	**3,960**	**544**	**597**	**416**	**495**	Sch. D1, line 5

PACIFIC GAS AND ELECTRIC COMPANY
2023 GENERAL RATE CASE
Exhibit (PG&E-9), Administrative and General Expenses
Immediate Office Corporate Affairs

Schedule D5
Explanations of Historical Adjustments to Support Schedule D4

Table 1: This table provides the business purpose of each Reorganization adjustment on Schedule D4.

Sch. D4 Adj Line	From Department	To Department	Explanation *(e.g. Business purpose of the adjustment)*

Table 2: This table provides the business purpose of each Other adjustment on Schedule D4.

4			This line represents two adjustments: 1) officer costs that were voluntarily excluded from the 2020 GRC; and 2) a transfer of labor and supply costs related to 2 FTEs from the Immediate Office to the General Counsel Immediate Office.

PACIFIC GAS AND ELECTRIC COMPANY
2023 GENERAL RATE CASE
Exhibit (PG&E-9), Administrative and General Expenses
Immediate Office Corporate Affairs

Schedule D6
Historical Adjustments by FERC Account
Nominal Dollars
($000s)

Purpose: This schedule provides a summary of all Historical Adjustments by FERC Account

Line	Description	2016	2017	2018	2019	2020	Ref
RECORDED BY FERC ACCOUNT							
1	920 Admin & Gen Salaries	1,119	480	424	323	419	
2	921 Office Supplies & Ex	408	51	65	77	78	
3	923 Outside Services - Utility	2,434	13	108			
4	923 Outside Services - Corp				16	(1)	
5	**Total Recorded**	**3,960**	**544**	**597**	**416**	**495**	
ADJUSTMENTS BY FERC ACCOUNT							
6	920 Admin & Gen Salaries				(156)	(209)	
7	921 Office Supplies & Ex				(77)	(31)	
8	923 Outside Services - Utility				103		
9	923 Outside Services - Corp						
10	**Total Adjustments**				**(130)**	**(240)**	
RECORDED ADJUSTED BY FERC ACCOUNT							
11	920 Admin & Gen Salaries	1,119	480	424	167	210	
12	921 Office Supplies & Ex	408	51	65		47	
13	923 Outside Services - Utility	2,434	13	108	103		
14	923 Outside Services - Corp				16	(1)	
15	**Total Recorded Adjusted**	**3,960**	**544**	**597**	**286**	**255**	

PACIFIC GAS AND ELECTRIC COMPANY
2023 GENERAL RATE CASE
Exhibit (PG&E-9), Administrative and General Expenses
Immediate Office Corporate Affairs

Schedule D7
Summary of Vacancy Savings Calculation
Nominal Dollars
($000s)

Purpose: This schedule shows labor and vacancy savings.

Line	Description	Forecast 2021	Forecast 2022	Forecast 2023	Ref
FERC Account 920 - Admin & Gen Salaries					
1	Direct Labor [a]	155	160	165	
2	Vacancy Savings [b]				
3	Indirect Labor [c]				
4	**Total Labor**	**155**	**160**	**165**	Sch. D1, Line 1

[a] Direct Labor is the salaries associated with department employees

[b] Labor vacancy savings was calculated based on the financial view organization for organizations with more than 50 people and PCCs with more than 10 people.
The vacancy savings calculation is as follows:

$$\frac{\text{average open requisitions for a four month period}}{\text{budgeted headcount}} \times \text{Planned Labor}$$

[c] Indirect labor is the labor associated with interdepartmental services.

PACIFIC GAS AND ELECTRIC COMPANY
2023 General Rate Case
Exhibit (PG&E-9), Administrative and General Expenses
Immediate Office Corporate Affairs

Schedule D8
Calculation of Capitalization Rate
Nominal Dollars
($000s)

Purpose:
-This schedule shows the capitalization rate for the Department. Corporate Services witnesses identified work performed by their organization that could be eliminated if there were no new or ongoing construction activities being performed by the Company.
-The capitalization rates are then used to calculate an aggregate Labor and M&S Transfer to Construction rate that would be applied to all Corporate Service Organizations. The results are shown in the workpapers supporting Exhibit (PG&E-10) Results of Operations, Chapter 8 Administrative and General Expense.

Summary

Line	Description	Amount
1	FERC Account 920 - Admin and General Salaries	165
2	Imputed transfer to construction - Labor rate	
3	**Total Transfer to Construction - Labor $**	
4	FERC Account 921 - Office Supplies and Expenses	60
5	Imputed transfer to construction - Materials & Supplies (M&S) rate	
6	**Total Transfer to Construction - M&S $**	

Calculated Transfer to Construction - Labor and Materials & Supplies, by Department/Subdepartment:

		A	B	C = A * B	D	E	F = D * E	
Line	**Department/Subdepartment**	**FERC 920**	**Capital Allocation %**	**Capital Allocation $**	**FERC 921**	**Capital Allocation %**	**Capital Allocation $**	**Ref**
7	Immediate Office Corporate Affairs	165			60			
8	**Total**	**165**			**60**			

PACIFIC GAS AND ELECTRIC COMPANY
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WORKPAPERS SUPPORTING
Local Government Affairs

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PACIFIC GAS AND ELECTRIC COMPANY
2023 GENERAL RATE CASE
Exhibit (PG&E-9), Administrative and General Expenses
Local Government Affairs

Schedule D1
Historical and Forecast GRC Expenses (FERC Account 920, 921, 923)
Nominal Dollars
($000s)

		Recorded Adjusted					Forecast			
Line	**Description**	**2016**	**2017**	**2018**	**2019**	**2020**	**2021**	**2022**	**2023**	**Ref[a]**
Department										
1	920 - Admin & Gen Salaries	5,189	4,496	2,306	3,155	3,917	4,352	4,486	4,624	
2	921 - Office Supplies & Ex	(40)	(475)	243	223	(52)	389	389	389	
3	923 - Outside Svc Employ - Utility	112	22	104		1				
4	923 - Outside Svc Employ - Corp									
5	**Total**	**5,261**	**4,043**	**2,653**	**3,379**	**3,866**	**4,741**	**4,875**	**5,013**	
6	**Change from Prior Year**		**(1,218)**	**(1,390)**	**726**	**487**	**875**	**134**	**138**	
Sub-Departments										
	Local Government Affairs									
7	920 - Admin & Gen Salaries	5,189	4,496	2,306	3,155	3,917	4,352	4,486	4,624	
8	921 - Office Supplies & Ex	(40)	(475)	243	223	(52)	389	389	389	
9	923 - Outside Svc Employ - Utility	112	22	104		1				
10	923 - Outside Svc Employ - Corp									
11	**Total**	**5,261**	**4,043**	**2,653**	**3,379**	**3,866**	**4,741**	**4,875**	**5,013**	
12	**Change from Prior Year**		**(1,218)**	**(1,390)**	**726**	**487**	**875**	**134**	**138**	

PACIFIC GAS AND ELECTRIC COMPANY
2023 GENERAL RATE CASE
Exhibit (PG&E-9), Administrative and General Expenses
Local Government Affairs

Schedule D2
Historical and Forecast GRC Expenses (FERC Account 920, 921, 923)
Base Year Dollars
($000s)

		Recorded Adjusted					Forecast			
Line	**Description**	**2016**	**2017**	**2018**	**2019**	**2020**	**2021**	**2022**	**2023**	**Ref[a]**
Department										
1	920 - Admin & Gen Salaries	5,898	4,943	2,455	3,253	3,917	4,223	4,215	4,207	
2	921 - Office Supplies & Ex	(43)	(498)	251	226	(52)	383	376	368	
3	923 - Outside Svc Employ - Utility	119	23	108		1				
4	923 - Outside Svc Employ - Corp									
5	**Total**	**5,974**	**4,468**	**2,813**	**3,479**	**3,866**	**4,606**	**4,591**	**4,574**	
6	**Change from Prior Year**		**(1,506)**	**(1,655)**	**665**	**388**	**740**	**(15)**	**(16)**	
Sub-Departments										
	Local Government Affairs									
7	920 - Admin & Gen Salaries	5,898	4,943	2,455	3,253	3,917	4,223	4,215	4,207	
8	921 - Office Supplies & Ex	(43)	(498)	251	226	(52)	383	376	368	
9	923 - Outside Svc Employ - Utility	119	23	108		1				
10	923 - Outside Svc Employ - Corp									
11	**Total**	**5,974**	**4,468**	**2,813**	**3,479**	**3,866**	**4,606**	**4,591**	**4,574**	
12	**Change from Prior Year**		**(1,506)**	**(1,655)**	**666**	**387**	**740**	**(15)**	**(17)**	

	Escalation Factor [1] [2] [3]	**2016**	**2017**	**2018**	**2019**	**2020**	**2021**	**2022**	**2023**
14	920 - Admin & Gen Salaries	0.8799	0.9095	0.9393	0.9701	1.0000	1.0306	1.0644	1.0993
15	921 - Office Supplies & Ex	0.9391	0.9531	0.9664	0.9857	1.0000	1.0142	1.0336	1.0570
16	923 - Outside Svc Employ - Utility	0.9391	0.9531	0.9691	0.9898	1.0000	1.0142	1.0336	1.0570
17	923 - Outside Svc Employ - Corp	0.9391	0.9531	0.9691	0.9898	1.0000	1.0142	1.0336	1.0570
						Base Year			

[1] Base Dollar = Nominal Dollar (from Schedule D1)/Annual Escalation Factor
[2] See Exhibit (PG&E-8) - Human Resources, Ch. 4.- Compensation, STIP, Non-qualified Retirement and Labor Escalations.
[3] See Exhibit (PG&E-12) - General Report, Ch. 3.- Escalation Rates.

Pacific Gas and Electric Company
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Local Government Affairs

Schedule D3
Historical and Forecast Year over Year Walk
Nominal Dollars
($000s)

Purpose: This schedule shows the change in costs from 2016 through 2023 by cost type and FERC account.

				FERC Account					
	Year	Cost Type	Amount	920	921	923-Utility	923-Corp	Explanation	Ref
1	2016	**Recorded Adjusted**	**5,261**	**5,189**	**(40)**	**112**			Sch. D1, Line 5
2	to	Labor	(693)	(693)				$1.2M decrease primarily due to decreasing labor	
3	2017	Materials & Employee Related	(435)		(435)			headcount and other expenses	
4		Contracts	(90)			(90)			
5		Corporation Charges							
6		**Net Change**	**(1,218)**	**(693)**	**(435)**	**(90)**			Sch. D1, Line 6
9	2017	**Recorded Adjusted**	**4,043**	**4,496**	**(475)**	**22**			Sch. D1, Line 5
10	to	Labor	(2,190)	(2,190)				$1.39M decrease primarily due to decreasing labor	
11	2018	Materials & Employee Related	718		718			headcount	
12		Contracts	82			82			
13		Corporation Charges							
14		**Net Change**	**(1,390)**	**(2,190)**	**718**	**82**			Sch. D1, Line 6
15	2018	**Recorded Adjusted**	**2,653**	**2,306**	**243**	**104**			Sch. D1, Line 5
16	to	Labor	849	849				$726K increase primarily due to labor to support	
17	2019	Materials & Employee Related	(19)		(19)			centralizing some compliance functions in this group	
18		Contracts	(104)			(104)			
19		Corporation Charges							
20		**Net Change**	**726**	**849**	**(19)**	**(104)**			Sch. D1, Line 6
21	2019	**Recorded Adjusted**	**3,379**	**3,155**	**223**				Sch. D1, Line 5
22	to	Labor	762	762				$487K increase primarily due to additional local	
23	2020	Materials & Employee Related	(275)		(275)			government relations representatives	
24		Contracts	1			1			
25		Corporation Charges							
26		**Net Change**	**487**	**762**	**(275)**	**1**			Sch. D1, Line 6
27	2020	**Forecast**	**3,866**	**3,917**	**(52)**	**1**			Sch. D1, Line 5
28	to	Labor	435	435				FERC 920 & 921: $435K and $440K Increase due to	
29	2021	Materials & Employee Related	440		440			Affiliate Contract Fees and Labor escalation	
30		Contracts	(1)			(1)		FERC 923: Immaterial variance	
31		Corporation Charges							
32		**Net Change**	**875**	**435**	**440**	**(1)**			Sch. D1, Line 6
33	2021	**Forecast**	**4,741**	**4,352**	**389**				Sch. D1, Line 5
34	to	Labor	134	134				FERC 920: $134K Increase to Labor escalation	
35	2022	Materials & Employee Related							
36		Contracts							
37		Corporation Charges							
38		**Net Change**	**134**	**134**					Sch. D1, Line 6
39	2022	**Forecast**	**4,875**	**4,486**	**389**				Sch. D1, Line 5
40	to	Labor	138	138				FERC 920: $138K Increase to Labor escalation	
41	2023	Materials & Employee Related							
42		Contracts							
43		Corporation Charges							
44		**Net Change**	**138**	**138**					Sch. D1, Line 6
45	2023	**Forecast**	**5,013**	**4,624**	**389**				Sch. D1, Line 5

PACIFIC GAS AND ELECTRIC COMPANY
2023 GENERAL RATE CASE
Exhibit (PG&E-9), Administrative and General Expenses
Local Government Affairs

Schedule D4
Historical Adjustments
Nominal Dollars
($000s)

Purpose: This schedule shows the calculation of the Recorded Adjusted costs appearing on Schedule D1. Line 1 shows the total Recorded costs for each of the historical years, and Lines 2 through 6 show the adjustments made to determine the Recorded Adjusted costs. The two types of adjustments are: (1) Reorganizations, which reflect the movement of employees or contracts from one department to another; and (2) Other Adjustments, which relate to costs excluded from the GRC forecast of the department.

Line	Description	2016	2017	2018	2019	2020	Ref
1	**Recorded**	**5,261**	**4,043**	**2,653**	**3,327**	**3,866**	Sch. D6, Line 5
	Adjustments:						
2	Reorganizations						
3	**Subtotal Reorganizations**						
4	Other Adjustments				52		
5	Event Driven Adjustment						
6	**Subtotal Other Adjustments**						
7	**Total Adjustments (line 3 + line 5)**						Sch. D6, line 10
8	**Recorded Adjusted (line 1 + line 6)**	**5,261**	**4,043**	**2,653**	**3,327**	**3,866**	Sch. D1, line 5

PACIFIC GAS AND ELECTRIC COMPANY
2023 GENERAL RATE CASE
Exhibit (PG&E-9), Administrative and General Expenses
Local Government Affairs

Schedule D5
Explanations of Historical Adjustments to Support Schedule D4

Table 1: This table provides the business purpose of each Reorganization adjustment on Schedule D4.

Sch. D4 Adj Line	From Department	To Department	Explanation *(e.g. Business purpose of the adjustment)*

Table 2: This table provides the business purpose of each Other adjustment on Schedule D4.

4			Adjustment reflects officer costs actually incurred that were voluntarily excluded from the 2020 GRC.

PACIFIC GAS AND ELECTRIC COMPANY
2023 GENERAL RATE CASE
Exhibit (PG&E-9), Administrative and General Expenses
Local Government Affairs

Schedule D6
Historical Adjustments by FERC Account
Nominal Dollars
($000s)

Purpose: This schedule provides a summary of all Historical Adjustments by FERC Account

Line	Description	2016	2017	2018	2019	2020	Ref
RECORDED BY FERC ACCOUNT							
1	920 Admin & Gen Salaries	5,189	4,496	2,306	3,103	3,917	
2	921 Office Supplies & Ex	(40)	(475)	243	223	(52)	
3	923 Outside Services - Utility	112	22	104		1	
4	923 Outside Services - Corp						
5	**Total Recorded**	**5,261**	**4,043**	**2,653**	**3,327**	**3,866**	
ADJUSTMENTS BY FERC ACCOUNT							
6	920 Admin & Gen Salaries				52		
7	921 Office Supplies & Ex						
8	923 Outside Services - Utility						
9	923 Outside Services - Corp						
10	**Total Adjustments**				**52**		
RECORDED ADJUSTED BY FERC ACCOUNT							
11	920 Admin & Gen Salaries	5,189	4,496	2,306	3,155	3,917	
12	921 Office Supplies & Ex	(40)	(475)	243	223	(52)	
13	923 Outside Services - Utility	112	22	104		1	
14	923 Outside Services - Corp						
15	**Total Recorded Adjusted**	**5,261**	**4,043**	**2,653**	**3,379**	**3,866**	

PACIFIC GAS AND ELECTRIC COMPANY
2023 GENERAL RATE CASE
Exhibit (PG&E-9), Administrative and General Expenses
Local Government Affairs

Schedule D7
Summary of Vacancy Savings Calculation
Nominal Dollars
($000s)

Purpose: This schedule shows labor and vacancy savings.

Line	Description	Forecast 2021	Forecast 2022	Forecast 2023	Ref
FERC Account 920 - Admin & Gen Salaries					
1	Direct Labor [a]	5,375	5,518	5,666	
2	Vacancy Savings [b]	(292)	(301)	(310)	
3	Indirect Labor [c]	(731)	(731)	(731)	
4	**Total Labor**	**4,352**	**4,486**	**4,624**	Sch. D1, Line 1

[a] Direct Labor is the salaries associated with department employees

[b] Labor vacancy savings was calculated based on the financial view organization for organizations with more than 50 people and PCCs with more than 10 people.
The vacancy savings calculation is as follows:

$$\frac{\text{average open requisitions for a four month period}}{\text{budgeted headcount}} \times \text{Planned Labor}$$

[c] Indirect labor is the labor associated with interdepartmental services.

PACIFIC GAS AND ELECTRIC COMPANY
2023 General Rate Case
Exhibit (PG&E-9), Administrative and General Expenses
Local Government Affairs

Schedule D8
Calculation of Capitalization Rate
Nominal Dollars
($000s)

Purpose:
-This schedule shows the capitalization rate for the Department. Corporate Services witnesses identified work performed by their organization that could be eliminated if there were no new or ongoing construction activities being performed by the Company.
-The capitalization rates are then used to calculate an aggregate Labor and M&S Transfer to Construction rate that would be applied to all Corporate Service Organizations. The results are shown in the workpapers supporting Exhibit (PG&E-10) Results of Operations, Chapter 8 Administrative and General Expense.

Summary

Line	Description	Amount
1	FERC Account 920 - Admin and General Salaries	4,624
2	Imputed transfer to construction - Labor rate	1.48%
3	**Total Transfer to Construction - Labor $**	**68**
4	FERC Account 921 - Office Supplies and Expenses	389
5	Imputed transfer to construction - Materials & Supplies (M&S) rate	1.48%
6	**Total Transfer to Construction - M&S $**	**6**

Calculated Transfer to Construction - Labor and Materials & Supplies, by Department/Subdepartment:

		A	B	C = A * B	D	E	F = D * E	
Line	**Department/Subdepartment**	**FERC 920**	**Capital Allocation %**	**Capital Allocation $**	**FERC 921**	**Capital Allocation %**	**Capital Allocation $**	**Ref**
7	Local Government Affairs	4,624	1.48%	68	389	1.48%	6	
8	**Total**	**4,624**		**68**	**389**		**6**	

PACIFIC GAS AND ELECTRIC COMPANY
2023 GENERAL RATE CASE
Exhibit (PG&E-9), Administrative and General Expenses

WORKPAPERS SUPPORTING
Federal Affairs

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PACIFIC GAS AND ELECTRIC COMPANY
2023 GENERAL RATE CASE
Exhibit (PG&E-9), Administrative and General Expenses
Federal Affairs

Schedule D1
Historical and Forecast GRC Expenses (FERC Account 920, 921, 923)
Nominal Dollars
($000s)

		Recorded Adjusted					Forecast			
Line	Description	2016	2017	2018	2019	2020	2021	2022	2023	Ref[a]
Department										
1	920 - Admin & Gen Salaries	645	1,020	330	371	428	388	399	412	
2	921 - Office Supplies & Ex	427	170	212	188	141	43	43	43	
3	923 - Outside Svc Employ - Utility	663	(2)			300	358	358	358	
4	923 - Outside Svc Employ - Corp	604	618	809	361	327	381	386	392	
5	**Total**	**2,339**	**1,806**	**1,351**	**921**	**1,196**	**1,169**	**1,187**	**1,205**	
6	**Change from Prior Year**		**(533)**	**(456)**	**(430)**	**274**	**(26)**	**17**	**18**	
Sub-Departments										
	Federal Affairs									
7	920 - Admin & Gen Salaries	645	1,020	330	371	428	388	399	412	
8	921 - Office Supplies & Ex	427	170	212	188	141	43	43	43	
9	923 - Outside Svc Employ - Utility	663	(2)			300	358	358	358	
10	923 - Outside Svc Employ - Corp	604	618	809	361	327	381	386	392	
11	**Total**	**2,339**	**1,806**	**1,351**	**921**	**1,196**	**1,169**	**1,187**	**1,205**	
12	**Change from Prior Year**		**(533)**	**(455)**	**(430)**	**275**	**(27)**	**18**	**18**	

PACIFIC GAS AND ELECTRIC COMPANY
2023 GENERAL RATE CASE
Exhibit (PG&E-9), Administrative and General Expenses
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Schedule D2
Historical and Forecast GRC Expenses (FERC Account 920, 921, 923)
Base Year Dollars
($000s)

		Recorded Adjusted					Forecast			
Line	**Description**	**2016**	**2017**	**2018**	**2019**	**2020**	**2021**	**2022**	**2023**	**Ref[a]**
Department										
1	920 - Admin & Gen Salaries	734	1,121	351	383	428	376	375	375	
2	921 - Office Supplies & Ex	454	179	218	190	141	42	41	40	
3	923 - Outside Svc Employ - Utility	706	(2)			300	353	346	339	
4	923 - Outside Svc Employ - Corp	643	648	835	365	327	376	374	371	
5	**Total**	**2,537**	**1,946**	**1,405**	**938**	**1,196**	**1,147**	**1,137**	**1,125**	
6	**Change from Prior Year**		**(591)**	**(542)**	**(466)**	**257**	**(49)**	**(10)**	**(12)**	
Sub-Departments										
	Federal Affairs									
7	920 - Admin & Gen Salaries	734	1,121	351	383	428	376	375	375	
8	921 - Office Supplies & Ex	454	179	218	190	141	42	41	40	
9	923 - Outside Svc Employ - Utility	706	(2)			300	353	346	339	
10	923 - Outside Svc Employ - Corp	643	648	835	365	327	376	374	371	
11	**Total**	**2,537**	**1,946**	**1,405**	**938**	**1,196**	**1,147**	**1,137**	**1,125**	
12	**Change from Prior Year**		**(591)**	**(541)**	**(467)**	**258**	**(49)**	**(10)**	**(12)**	

13	**Escalation Factor [1] [2] [3]**	**2016**	**2017**	**2018**	**2019**	**2020**	**2021**	**2022**	**2023**
14	920 - Admin & Gen Salaries	0.8799	0.9095	0.9393	0.9701	1.0000	1.0306	1.0644	1.0993
15	921 - Office Supplies & Ex	0.9391	0.9531	0.9664	0.9857	1.0000	1.0142	1.0336	1.0570
16	923 - Outside Svc Employ - Utility	0.9391	0.9531	0.9691	0.9898	1.0000	1.0142	1.0336	1.0570
17	923 - Outside Svc Employ - Corp	0.9391	0.9531	0.9691	0.9898	1.0000	1.0142	1.0336	1.0570
						Base Year			

[1] Base Dollar = Nominal Dollar (from Schedule D1)/Annual Escalation Factor
[2] See Exhibit (PG&E-8) - Human Resources, Ch. 4.- Compensation, STIP, Non-qualified Retirement and Labor Escalations.
[3] See Exhibit (PG&E-12) - General Report, Ch. 3.- Escalation Rates.

Pacific Gas and Electric Company
2023 General Rate Case
Exhibit (PG&E-9), Administrative and General Expenses
Federal Affairs

Schedule D3
Historical and Forecast Year over Year Walk
Nominal Dollars
($000s)

Purpose: This schedule shows the change in costs from 2016 through 2023 by cost type and FERC account.

				FERC Account					
	Year	Cost Type	Amount	920	921	923-Utility	923-Corp	Explanation	Ref
1	2016	**Recorded Adjusted**	**2,339**	**645**	**427**	**663**	**604**		Sch. D1, Line 5
2	to	Labor	374	374				$533K Decrease due to lower contract spend to support the	
3	2017	Materials & Employee Related	(257)		(257)			department's work	
4		Contracts	(665)			(665)			
5		Corporation Charges	14				14		
6		**Net Change**	**(533)**	**374**	**(257)**	**(665)**	**14**		Sch. D1, Line 6
9	2017	**Recorded Adjusted**	**1,806**	**1,020**	**170**	**(2)**	**618**		Sch. D1, Line 5
10	to	Labor	(690)	(690)				$456K decrease due to decreasing labor headcount	
11	2018	Materials & Employee Related	42		42				
12		Contracts	2			2			
13		Corporation Charges	191				191		
14		**Net Change**	**(456)**	**(690)**	**42**	**2**	**191**		Sch. D1, Line 6
15	2018	**Recorded Adjusted**	**1,351**	**330**	**212**		**809**		Sch. D1, Line 5
16	to	Labor	41	41				$430K decrease due primarily to moving salary to	
17	2019	Materials & Employee Related	(23)		(23)			Executive Comp PCC	
18		Contracts	140						
19		Corporation Charges	(587)				(448)		
20		**Net Change**	**(430)**	**41**	**(23)**		**(448)**		Sch. D1, Line 6
21	2019	**Recorded Adjusted**	**921**	**371**	**188**		**361**		Sch. D1, Line 5
22	to	Labor	57	57				$274K increase due to increase in contract spend to	
23	2020	Materials & Employee Related	(48)		(48)			support the department's work	
24		Contracts	324			300			
25		Corporation Charges	(58)				(34)		
26		**Net Change**	**274**	**57**	**(48)**	**300**	**(34)**		Sch. D1, Line 6
27	2020	**Forecast**	**1,196**	**428**	**141**	**300**	**327**		Sch. D1, Line 5
28	to	Labor	(41)	(41)				FERC 920: Immaterial variance	
29	2021	Materials & Employee Related	(98)		(98)			FERC 921: Immaterial variance	
30		Contracts	63			58		FERC 923: Immaterial variance	
31		Corporation Charges	49				49	FERC 923 Corp: Immaterial variance	
32		**Net Change**	**(26)**	**(41)**	**(98)**	**58**	**49**		Sch. D1, Line 6
33	2021	**Forecast**	**1,169**	**388**	**43**	**358**	**381**		Sch. D1, Line 5
34	to	Labor	12	12				FERC 920: Immaterial variance	
35	2022	Materials & Employee Related						FERC 923: Immaterial variance	
36		Contracts	5						
37		Corporation Charges					5		
38		**Net Change**	**17**	**12**					Sch. D1, Line 6
39	2022	**Forecast**	**1,187**	**399**	**43**	**358**	**386**		Sch. D1, Line 5
40	to	Labor	12	12				FERC 920: Immaterial variance	
41	2023	Materials & Employee Related						FERC 923: Immaterial variance	
42		Contracts	6						
43		Corporation Charges					6		
44		**Net Change**	**18**	**12**					Sch. D1, Line 6
45	2023	**Forecast**	**1,205**	**412**	**43**	**358**	**392**		Sch. D1, Line 5

PACIFIC GAS AND ELECTRIC COMPANY
2023 GENERAL RATE CASE
Exhibit (PG&E-9), Administrative and General Expenses
Federal Affairs

Schedule D4
Historical Adjustments
Nominal Dollars
($000s)

Purpose: This schedule shows the calculation of the Recorded Adjusted costs appearing on Schedule D1. Line 1 shows the total Recorded costs for each of the historical years, and Lines 2 through 6 show the adjustments made to determine the Recorded Adjusted costs. The two types of adjustments are: (1) Reorganizations, which reflect the movement of employees or contracts from one department to another; and (2) Other Adjustments, which relate to costs excluded from the GRC forecast of the department.

Line	Description	2016	2017	2018	2019	2020	Ref
1	**Recorded**	**2,339**	**1,806**	**1,351**	**781**	**1,032**	Sch. D6, Line 5
	Adjustments:						
2	Reorganizations						
3	**Subtotal Reorganizations**						
4	Other Adjustments				140	164	
5	Event Driven Adjustment						
6	**Subtotal Other Adjustments**						
7	**Total Adjustments (line 3 + line 5)**						Sch. D6, line 10
8	**Recorded Adjusted (line 1 + line 6)**	**2,339**	**1,806**	**1,351**	**921**	**1,196**	Sch. D1, line 5

PACIFIC GAS AND ELECTRIC COMPANY
2023 GENERAL RATE CASE
Exhibit (PG&E-9), Administrative and General Expenses
Federal Affairs

Schedule D5
Explanations of Historical Adjustments to Support Schedule D4

Table 1: This table provides the business purpose of each Reorganization adjustment on Schedule D4.

Sch. D4 Adj Line	From Department	To Department	Explanation *(e.g. Business purpose of the adjustment)*

Table 2: This table provides the business purpose of each Other adjustment on Schedule D4.

4			Adjustment reflects officer costs actually incurred that were voluntarily excluded from the 2020 GRC.

PACIFIC GAS AND ELECTRIC COMPANY
2023 GENERAL RATE CASE
Exhibit (PG&E-9), Administrative and General Expenses
Federal Affairs

Schedule D6
Historical Adjustments by FERC Account
Nominal Dollars
($000s)

Purpose: This schedule provides a summary of all Historical Adjustments by FERC Account

Line	Description	2016	2017	2018	2019	2020	Ref
RECORDED BY FERC ACCOUNT							
1	920 Admin & Gen Salaries	645	1,020	330	371	428	
2	921 Office Supplies & Ex	427	170	212	188	141	
3	923 Outside Services - Utility	663	(2)			300	
4	923 Outside Services - Corp	604	618	809	222	163	
5	**Total Recorded**	**2,339**	**1,806**	**1,351**	**781**	**1,032**	
ADJUSTMENTS BY FERC ACCOUNT							
6	920 Admin & Gen Salaries						
7	921 Office Supplies & Ex						
8	923 Outside Services - Utility				140	164	
9	923 Outside Services - Corp						
10	**Total Adjustments**				**140**	**164**	
RECORDED ADJUSTED BY FERC ACCOUNT							
11	920 Admin & Gen Salaries	645	1,020	330	371	428	
12	921 Office Supplies & Ex	427	170	212	188	141	
13	923 Outside Services - Utility	663	(2)		140	464	
14	923 Outside Services - Corp	604	618	809	222	163	
15	**Total Recorded Adjusted**	**2,339**	**1,806**	**1,351**	**921**	**1,196**	

PACIFIC GAS AND ELECTRIC COMPANY
2023 GENERAL RATE CASE
Exhibit (PG&E-9), Administrative and General Expenses
Federal Affairs

Schedule D7
Summary of Vacancy Savings Calculation
Nominal Dollars
($000s)

Purpose: This schedule shows labor and vacancy savings.

Line	Description	Forecast 2021	Forecast 2022	Forecast 2023	Ref
FERC Account 920 - Admin & Gen Salaries					
1	Direct Labor [a]	388	399	412	
2	Vacancy Savings [b]				
3	Indirect Labor [c]				
4	**Total Labor**	**388**	**399**	**412**	Sch. D1, Line 1

[a] Direct Labor is the salaries associated with department employees

[b] Labor vacancy savings was calculated based on the financial view organization for organizations with more than 50 people and PCCs with more than 10 people.
The vacancy savings calculation is as follows:

$$\frac{\text{average open requisitions for a four month period}}{\text{budgeted headcount}} \times \text{Planned Labor}$$

[c] Indirect labor is the labor associated with interdepartmental services.

PACIFIC GAS AND ELECTRIC COMPANY
2023 General Rate Case
Exhibit (PG&E-9), Administrative and General Expenses
Federal Affairs

Schedule D8
Calculation of Capitalization Rate
Nominal Dollars
($000s)

Purpose:
-This schedule shows the capitalization rate for the Department. Corporate Services witnesses identified work performed by their organization that could be eliminated if there were no new or ongoing construction activities being performed by the Company.
-The capitalization rates are then used to calculate an aggregate Labor and M&S Transfer to Construction rate that would be applied to all Corporate Service Organizations. The results are shown in the workpapers supporting Exhibit (PG&E-10) Results of Operations, Chapter 8 Administrative and General Expense.

Summary

Line	Description	Amount
1	FERC Account 920 - Admin and General Salaries	412
2	Imputed transfer to construction - Labor rate	
3	**Total Transfer to Construction - Labor $**	
4	FERC Account 921 - Office Supplies and Expenses	43
5	Imputed transfer to construction - Materials & Supplies (M&S) rate	
6	**Total Transfer to Construction - M&S $**	

Calculated Transfer to Construction - Labor and Materials & Supplies, by Department/Subdepartment:

		A	B	C = A * B	D	E	F = D * E	
Line	**Department/Subdepartment**	**FERC 920**	**Capital Allocation %**	**Capital Allocation $**	**FERC 921**	**Capital Allocation %**	**Capital Allocation $**	**Ref**
7		412			43			
8	**Total**	**412**			**43**			

PACIFIC GAS AND ELECTRIC COMPANY
2023 GENERAL RATE CASE
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WORKPAPERS SUPPORTING
Sustainability Department

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PACIFIC GAS AND ELECTRIC COMPANY
2023 GENERAL RATE CASE
Exhibit (PG&E-9), Administrative and General Expenses

Schedule D1
Historical and Forecast GRC Expenses (FERC Account 920, 921, 923)
Nominal Dollars
($000s)

		Recorded Adjusted					Forecast			
Line	**Description**	**2016**	**2017**	**2018**	**2019**	**2020**	**2021**	**2022**	**2023**	**Ref[a]**
Department										
1	920 - Admin & Gen Salaries	269	312	910	680	795	870	897	1,405	
2	921 - Office Supplies & Ex	116	81	120	128	124	45	45	45	
3	923 - Outside Svc Employ - Utility	585	743	743	634	781	425	350	600	
4	923 - Outside Svc Employ - Corp	414	330	379						
5	**Total**	**1,384**	**1,467**	**2,152**	**1,441**	**1,700**	**1,340**	**1,292**	**2,050**	
6	**Change from Prior Year**		**83**	**686**	**(711)**	**259**	**(359)**	**(48)**	**759**	
Sub-Departments										
	Sustainability									
7	920 - Admin & Gen Salaries	269	312	910	680	795	870	897	1,405	
8	921 - Office Supplies & Ex	116	81	120	128	124	45	45	45	
9	923 - Outside Svc Employ - Utility	585	743	743	634	781	425	350	600	
10	923 - Outside Svc Employ - Corp	414	330	379						
11	Total	1,384	1,467	2,152	1,441	1,700	1,340	1,292	2,050	
12	Change from Prior Year		83	685	(711)	259	(360)	(48)	758	

PACIFIC GAS AND ELECTRIC COMPANY
2023 GENERAL RATE CASE
Exhibit (PG&E-9), Administrative and General Expenses

Schedule D2
Historical and Forecast GRC Expenses (FERC Account 920, 921, 923)
Base Year Dollars
($000s)

		Recorded Adjusted					Forecast			
Line	**Description**	**2016**	**2017**	**2018**	**2019**	**2020**	**2021**	**2022**	**2023**	**Ref[a]**
Department										
1	920 - Admin & Gen Salaries	306	343	969	701	795	844	842	1,278	
2	921 - Office Supplies & Ex	123	85	124	129	124	45	44	43	
3	923 - Outside Svc Employ - Utility	623	780	767	640	781	419	339	570	
4	923 - Outside Svc Employ - Corp	441	346	392						
5	**Total**	**1,493**	**1,554**	**2,251**	**1,470**	**1,700**	**1,308**	**1,225**	**1,891**	
6	**Change from Prior Year**		**62**	**697**	**(781)**	**229**	**(392)**	**(83)**	**667**	
Sub-Departments										
	Sustainability									
7	920 - Admin & Gen Salaries	306	343	969	701	795	844	842	1,278	
8	921 - Office Supplies & Ex	123	85	124	129	124	45	44	42	
9	923 - Outside Svc Employ - Utility	623	780	767	640	781	419	339	570	
10	923 - Outside Svc Employ - Corp	441	346	392						
11	Total	1,493	1,554	2,251	1,470	1,700	1,308	1,225	1,890	
12	Change from Prior Year		61	697	(781)	230	(392)	(83)	665	

13	**Escalation Factor [1] [2] [3]**	**2016**	**2017**	**2018**	**2019**	**2020**	**2021**	**2022**	**2023**
14	920 - Admin & Gen Salaries	0.8799	0.9095	0.9393	0.9701	1.0000	1.0306	1.0644	1.0993
15	921 - Office Supplies & Ex	0.9391	0.9531	0.9664	0.9857	1.0000	1.0142	1.0336	1.0570
16	923 - Outside Svc Employ - Utility	0.9391	0.9531	0.9691	0.9898	1.0000	1.0142	1.0336	1.0570
17	923 - Outside Svc Employ - Corp	0.9391	0.9531	0.9691	0.9898	1.0000	1.0142	1.0336	1.0570
						Base Year			

[1] Base Dollar = Nominal Dollar (from Schedule D1)/Annual Escalation Factor
[2] See Exhibit (PG&E-8) - Human Resources, Ch. 4.- Compensation, STIP, Non-qualified Retirement and Labor Escalations.
[3] See Exhibit (PG&E-12) - General Report, Ch. 3.- Escalation Rates.

[Line 2-3,5,8-9,11] [Column 2023] vary from the values listed in Testimony due to errata. These amounts align to the Results of Operations (RO) model provided to the Public Advocates Office at the time of filing. The RO will be updated to incorporate these errata with the Joint Comparison Exhibit submittal.

Pacific Gas and Electric Company
2023 General Rate Case
Exhibit (PG&E-9), Administrative and General Expenses

Schedule D3
Historical and Forecast Year over Year Walk
Nominal Dollars
($000s)

Purpose: This schedule shows the change in costs from 2016 through 2023 by cost type and FERC account.

				FERC Account					
	Year	Cost Type	Amount	920	921	923-Utility	923-Corp	Explanation	Ref
1	2016	Recorded Adjusted	1,384	269	116	585	414		Sch. D1, Line 5
2	to	Labor	43	43				Below Threshold Variance	
3	2017	Materials & Employee Related	(34)		(34)				
4		Contracts	158			158			
5		Corporation Charges	(84)				(84)		
6		Net Change	83	43	(34)	158	(84)		Sch. D1, Line 6
9	2017	Recorded Adjusted	1,467	312	81	743	330		Sch. D1, Line 5
10	to	Labor	598	598				$686K increase primarily due to increased labor headcount.	
11	2018	Materials & Employee Related	39		39				
12		Contracts	()			()			
13		Corporation Charges	50				50		
14		Net Change	686	598	39	()	50		Sch. D1, Line 6
15	2018	Recorded Adjusted	2,152	910	120	743	379		Sch. D1, Line 5
16	to	Labor	(230)	(230)				Below Threshold Variance	
17	2019	Materials & Employee Related	8		8				
18		Contracts	(109)			(109)			
19		Corporation Charges	(379)				(379)		
20		Net Change	(711)	(230)	8	(109)	(379)		Sch. D1, Line 6
21	2019	Recorded Adjusted	1,441	680	128	634			Sch. D1, Line 5
22	to	Labor	115	115				Below Threshold Variance	
23	2020	Materials & Employee Related	(4)		(4)				
24		Contracts	148			148			
25		Corporation Charges							
26		Net Change	259	115	(4)	148			Sch. D1, Line 6
27	2020	Forecast	1,700	795	124	781			Sch. D1, Line 5
28	to	Labor	75	75				FERC 920: $75K increase due to labor escalation	
29	2021	Materials & Employee Related	(78)		(78)			FERC 921: Immaterial Variance	
30		Contracts	(356)			(356)		FERC 923: $356K decraese due to less climate resilience	
31		Corporation Charges						consulting and other ratepayer funded work.	
32		Net Change	(359)	75	(78)	(356)			Sch. D1, Line 6
33	2021	Forecast	1,340	870	45	425			Sch. D1, Line 5
34	to	Labor	27	27				FERC 920: Immaterial Variance	
35	2022	Materials & Employee Related						FERC 921: Immaterial Variance	
36		Contracts	(75)			(75)		FERC 923: Immaterial Variance	
37		Corporation Charges							
38		Net Change	(48)	27		(75)			Sch. D1, Line 6
39	2022	Forecast	1,292	897	45	350			Sch. D1, Line 5
40	to	Labor	508	508				FERC 920: Increases is for 2.4 FTEs to support continuing	
41	2023	Materials & Employee Related						CVA work. This work was separately funded previously, with	
42		Contracts	250			250		costs tracked in the CAVAMA memo account. FERC 923:	
43		Corporation Charges						Increase due to additional support for CVA work. This work	
44		Net Change	759	508		250			Sch. D1, Line 6
45	2023	Forecast	2,050	1,405	45	600			Sch. D1, Line 5

[Line 41,42, 44] [Column 'Amount', '921', '923-Utility'] vary from the values listed in Testimony due to errata. These amounts align to the Results of Operations (RO) model provided to the Public Advocates Office at the time of filing. The RO will be updated to incorporate these errata with the Joint Comparison Exhibit submittal.

PACIFIC GAS AND ELECTRIC COMPANY
2023 GENERAL RATE CASE
Exhibit (PG&E-9), Administrative and General Expenses

Schedule D4
Historical Adjustments
Nominal Dollars
($000s)

Purpose: This schedule shows the calculation of the Recorded Adjusted costs appearing on Schedule D1. Line 1 shows the total Recorded costs for each of the historical years, and Lines 2 through 6 show the adjustments made to determine the Recorded Adjusted costs. The two types of adjustments are: (1) Reorganizations, which reflect the movement of employees or contracts from one department to another; and (2) Other Adjustments, which relate to costs excluded from the GRC forecast of the department.

Line	Description	2016	2017	2018	2019	2020	Ref
1	**Recorded**	**1,384**	**1,467**	**2,152**	**1,441**	**1,700**	Sch. D6, Line 5
	Adjustments:						
2	Reorganizations						
3	**Subtotal Reorganizations**						
4	Other Adjustments						
5	Event Driven Adjustment						
6	**Subtotal Other Adjustments**						
7	**Total Adjustments (line 3 + line 5)**						Sch. D6, line 10
8	**Recorded Adjusted (line 1 + line 6)**	**1,384**	**1,467**	**2,152**	**1,441**	**1,700**	Sch. D1, line 5

PACIFIC GAS AND ELECTRIC COMPANY
2023 GENERAL RATE CASE
Exhibit (PG&E-9), Administrative and General Expenses

Schedule D5
Explanations of Historical Adjustments to Support Schedule D4

Table 1: This table provides the business purpose of each Reorganization adjustment on Schedule D4.

Sch. D4 Adj Line	From Department	To Department	Explanation *(e.g. Business purpose of the adjustment)*

Table 2: This table provides the business purpose of each Other adjustment on Schedule D4.

PACIFIC GAS AND ELECTRIC COMPANY
2023 GENERAL RATE CASE
Exhibit (PG&E-9), Administrative and General Expenses

Schedule D6
Historical Adjustments by FERC Account
Nominal Dollars
($000s)

Purpose: This schedule provides a summary of all Historical Adjustments by FERC Account

Line	Description	2016	2017	2018	2019	2020	Ref
RECORDED BY FERC ACCOUNT							
1	920 Admin & Gen Salaries	269	312	910	680	795	
2	921 Office Supplies & Ex	116	81	120	128	124	
3	923 Outside Services - Utility	585	743	743	634	781	
4	923 Outside Services - Corp	414	330	379			
5	**Total Recorded**	**1,384**	**1,467**	**2,152**	**1,441**	**1,700**	
ADJUSTMENTS BY FERC ACCOUNT							
6	920 Admin & Gen Salaries						
7	921 Office Supplies & Ex						
8	923 Outside Services - Utility						
9	923 Outside Services - Corp						
10	**Total Adjustments**						
RECORDED ADJUSTED BY FERC ACCOUNT							
11	920 Admin & Gen Salaries	269	312	910	680	795	
12	921 Office Supplies & Ex	116	81	120	128	124	
13	923 Outside Services - Utility	585	743	743	634	781	
14	923 Outside Services - Corp	414	330	379			
15	**Total Recorded Adjusted**	**1,384**	**1,467**	**2,152**	**1,441**	**1,700**	

PACIFIC GAS AND ELECTRIC COMPANY
2023 GENERAL RATE CASE
Exhibit (PG&E-9), Administrative and General Expenses

Schedule D7
Summary of Vacancy Savings Calculation
Nominal Dollars
($000s)

Purpose: This schedule shows labor and vacancy savings.

Line	Description	Forecast 2021	Forecast 2022	Forecast 2023	Ref
FERC Account 920 - Admin & Gen Salaries					
1	Direct Labor [a]	965	992	1,500	
2	Vacancy Savings [b]				
3	Indirect Labor [c]	(95)	(95)	(95)	
4	**Total Labor**	**870**	**897**	**1,405**	Sch. D1, Line 1

[a] Direct Labor is the salaries associated with department employees

[b] Labor vacancy savings was calculated based on the financial view organization for organizations with more than 50 people and PCCs with more than 10 people.
The vacancy savings calculation is as follows:

$$\frac{\text{average open requisitions for a four month period}}{\text{budgeted headcount}} \times \text{Planned Labor}$$

[c] Indirect labor is the labor associated with interdepartmental services.

PACIFIC GAS AND ELECTRIC COMPANY
2023 General Rate Case
Exhibit (PG&E-9), Administrative and General Expenses

Schedule D8
Calculation of Capitalization Rate
Nominal Dollars
($000s)

Purpose:
-This schedule shows the capitalization rate for the Department. Corporate Services witnesses identified work performed by their organization that could be eliminated if there were no new or ongoing construction activities being performed by the Company.
-The capitalization rates are then used to calculate an aggregate Labor and M&S Transfer to Construction rate that would be applied to all Corporate Service Organizations. The results are shown in the workpapers supporting Exhibit (PG&E-10) Results of Operations, Chapter 8 Administrative and General Expense.

Summary

Line	Description	Amount
1	FERC Account 920 - Admin and General Salaries	1,405
2	Imputed transfer to construction - Labor rate	
3	**Total Transfer to Construction - Labor $**	
4	FERC Account 921 - Office Supplies and Expenses	197
5	Imputed transfer to construction - Materials & Supplies (M&S) rate	
6	**Total Transfer to Construction - M&S $**	

Calculated Transfer to Construction - Labor and Materials & Supplies, by Department/Subdepartment:

		A	B	C = A * B	D	E	F = D * E	
Line	**Department/Subdepartment**	**FERC 920**	**Capital Allocation %**	**Capital Allocation $**	**FERC 921**	**Capital Allocation %**	**Capital Allocation $**	**Ref**
7		1,405			197			
8	**Total**	**1,405**			**197**			

PACIFIC GAS AND ELECTRIC COMPANY
Exhibit 9, Chapter 8—Corporate Affairs
Corporate Affairs Staffing Increases
Project Summary

Overview

PG&E will add 6 full time equivalent (FTE) employees by 2023: 2 in the Climate Resilience Department, and 4 in the Local Government Relations Department. Four of these employees have already been hired.

Justification

2 FTEs to Support Climate Resilience

In 2021, PG&E hired two employees to support Climate Resilience work required by the Commission. In D.20-08-046 in August 2020, the Commission ordered California's Investor Owned Utilities (IOU) to conduct systemwide Climate Vulnerability Assessments (CVAs) of their assets, operations, and services, and to file this assessment alongside its subsequent RAMP filing. D.20-08-046 also ordered the utilities to engage with all disadvantaged and vulnerable communities throughout the CVA process.

At the time of the Decision, PG&E had three full time employees that worked on PG&E's Climate Resilience initiatives. These initiatives included the foundational work PG&E had described in its 2017 and 2020 RAMP filings, which consider climate change a cross-cutting risk. To manage the risk of climate change, PG&E's Climate Resilience team focused on increasing the company's capabilities through ongoing research into climate science; developing internal tools to support climate-informed decision-making; training staff on climate change; conducting climate hazard specific research deep dives, and supporting line of business asset management plans. With the addition of the Climate Vulnerability Assessment and Community Engagement Plan requirements set forth in D.20-08-046, additional staff time in the form of two new employees is necessary in order to fulfil the work expectations previously set out in RAMP and the new climate vulnerability assessment and community engagement work.

The new requirements in D.20-08-046 are considerable: Disadvantaged and vulnerable communities comprise 24 percent of the total population in PG&E's service territory and will require PG&E to increase labor to ensure quality, meaningful, and thoughtful engagement and exchange of information. Additionally, conducting a highly technical CVA of all operations, assets, and services requires staff beyond what PG&E historically had.

Position (# of positions)	Roles and Responsibilities (job desc)	Pay Range	Status / Year of Placement
Expert Climate Resilience Representative (1)	**Position Summary:** The Sustainability Specialist, Expert will support PG&E's climate resilience and adaptation program, a core initiative within the sustainability team. This position will work to identify and analyze physical risks related to climate change that impact PG&E's business, employees, customers and communities, with a focus on integrating climate data into enterprise and operational risk models. The candidate will work with PG&E's gas, electric, and generation lines of business as well as the Enterprise and Operational Risk	$90,000 Min $113,000 Mid $136,000 Max	Hired 2021

PACIFIC GAS AND ELECTRIC COMPANY
Exhibit 9, Chapter 3—Risk, Audit and Insurance
Additional Internal Audit Staff Vacancies
Project Summary

	Management organization to assess how climate change will affect the safety and reliability of PG&E's assets, operations and services over time. The candidate will also work collaboratively within and across internal departments to innovate, design and implement tools and processes for managing climate risks, and will lead initiatives to measure and track PG&E's progress in increasing climate resilience. **Responsibilities:** • Work across lines of business to integrate forward looking climate data into enterprise and operational risk models. • Support development of innovative ways to mitigate climate risk that will form the basis for climate adaptation plans. • Lead efforts to measure and track climate resilience, including development of metrics and assessments of how PG&E's capabilities on managing climate risk are changing over time. • Research latest developments on climate change models and studies to understand and assess potential climate impacts on PG&E's infrastructure, operations, services, employees and communities. • Support team initiatives to achieve PG&E's climate resilience goals, including the company's Climate Vulnerability Assessment.		
Senior Climate Resilience Representative (1)	**Position Summary:** The Sustainability Specialist, Senior will support PG&E's climate resilience and adaptation program, a core initiative within the Corporate Sustainability team. The Senior Specialist will directly support team leads responsible for executing a territory-wide, multi-year climate vulnerability assessment (CVA) and associated community engagement program and will have a major role in project managing these banner climate adaptation program efforts. The Senior Specialist will also coordinate relationships with the many internal contributors to the effort and will assist in developing report and communication materials associated with the CVA. The Specialist may also be tapped to help manage technical and community engagement consultants that will be supporting aspects of these projects. Additionally, this position will also be responsible for developing and maintaining an internal system to advance the organization and efficiency of the Climate Resilience Team.	$128,000 Min $173,000 Mid $218,000 Max	Hired 2021

	Responsibilities: • Directly support the Climate Vulnerability Assessment and associated community engagement process in a major project management role, as well as assist in the development of related documentation and communications material. • Coordinate and manage relationships with external and internal partners. • Develop and maintain internal systems to advance the efficiency and effectiveness of the climate resilience team. • Support team initiatives to achieve PG&E's climate resilience goals as needed.		

Local Government Relations Staffing

PG&E will add 4 FTEs in Local Government Relations by 2023. PG&E already hired two of these employees and is in the process of hiring a third as of the time of this filing. These employees will support the increased demand for outreach with local elected officials and community leaders to communicate updates regarding electric and gas operations and service in PG&E's local areas; such as Community Wildfire Safety and Public Safety Power Shutoff; system hardening, vegetation management, community micro grids, the increased focus on climate resiliency and sustainability; battery storage, microgrid "islanding" electrification, and sea level rise.

One of the key drivers for additional headcount within this department was identified after 2019 PSPS events, when the Commission directed PG&E to conduct an after-action review and take immediate corrective actions, including closer coordination with counties such as; obtaining direct feedback on the 2019 PSPS events, better coordination identifying Community Resource Centers and communicating their services and providing informational meetings for counties following a PSPS event. This is in addition to the increasing demands in other subject matter areas mentioned above.

The number of representatives required was determined using metrics for CWSP outreach and the capacity of representatives in their respective jurisdiction, and each jurisdiction's unique set of priorities and interests.

Position (# of positions)	Roles and Responsibilities	Pay Range	Status / Year of Placement
Government Relations Representative (4)	**Position Summary** Develop and maintain a strong governmental, political and community network within the jurisdiction. The candidate will have substantial external contact responsibility and should be experienced in building agreements and partnerships, especially with coalitions of diverse interests. The candidate must also have excellent written and verbal, and public presentation skills and the ability to produce results working with or leading a cross-functional team. The ideal candidate must have the ability to multi-task and prioritize in a dynamic, ambiguous, and fast-	$98,000 Min $122,000 Mid $146,000 Max	2 hired 2021 1 In interviews 1 not yet posted

PACIFIC GAS AND ELECTRIC COMPANY
Exhibit 9, Chapter 3—Risk, Audit and Insurance
Additional Internal Audit Staff Vacancies
Project Summary

	paced environment. The successful candidate will be a poised public speaker with previous public testimony experience and political engagement experience. **Responsibilities:** • Government Relations: Develop and maintain strong governmental, political, and community network. Serve as a primary political contact for assigned cities, counties, and other local governmental agencies. Monitor activities of special districts. Skills may also be utilized across service area depending on issues. Manage issues that arise before assigned political bodies, coordinating Company analysis and response. Keep abreast of local political and legislative issues. Provide political and governmental expertise to assigned area. Assist with governmental affairs programs, including key contacts, PAC and grass roots efforts. Maintain high level of knowledge on local governmental political climate, and franchise issues. Effectively respond to customer issues referred by elected representatives. Act as liaison to top government staff and elected officials for wildfire related issues. • Public Affairs Issues and Project Management: Manage/support company projects and issues with public affairs elements. Prepare and implement strategies, assess financial impacts to the company and develop written and verbal communications. Be an effective team member by working collaboratively with internal and external stakeholders at all levels and positions. • Emergency Response/Public Safety Power Shutoff Response (SEMS Training): Act as PG&E's conduit to city leadership, county leadership, local elected officials and other community leaders about emergency situations before, during and after the event. Coordinate and communicate with external contacts in times of crisis. Provide support to Area Emergency Center whenever it opens. Develop and		

	maintain relationship with county OES, as assigned. Provide support for wildfire rebuilding and response activities.		

Alternatives Considered

1. Maintain status quo – Do not fund these positions: For the reasons discussed above, Corporate Affairs cannot provide adequate coverage across the service territory and address specific needs of local governments and community partners with the overlay of increasing issues related to wildfire and PSPS nor plan, implement, and measure the success of the CVA community engagement plan with disadvantaged and vulnerable communities, without the additional staff.

PACIFIC GAS AND ELECTRIC COMPANY
2023 GENERAL RATE CASE
Exhibit (PG&E-9), Administrative and General Expenses

WORKPAPERS SUPPORTING
CHAPTER 9, A&G RATEMAKING ADJUSTMENTS

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PACIFIC GAS AND ELECTRIC COMPANY
2023 GENERAL RATE CASE
Exhibit (PG&E-9), Administrative and General Expense

Non-Utility Affiliate Expense Summary
Nominal Dollars
($000s)

		Historical					Forecast			
Line	**Description**	**2016**	**2017**	**2018**	**2019**	**2020**	**2021**	**2022**	**2023**	**Ref**
TOTAL										
1	Gross Historical/Forecast	8,942	8,390	8,609	3,730	4,669	3,241	3,259	3,265	
2	Non-Utility Affiliate 1% Reduction	(89)	(84)	(86)	(37)	(47)	(32)	(33)	(33)	
3	**Total 923-Corp**	**8,852**	**8,306**	**8,523**	**3,693**	**4,622**	**3,209**	**3,226**	**3,232**	Exhibit 9, WP 1-9, Line 4
ORGANIZATION VIEW										
Finance Organization										
4	Gross Historical/Forecast	2,910	2,950	3,538	1,278	2,321	1,458	1,458	1,458	
5	Non-Utility Affiliate 1% Reduction	(29)	(29)	(35)	(13)	(23)	(15)	(15)	(15)	
6	**Total 923-Corp**	**2,881**	**2,920**	**3,502**	**1,265**	**2,298**	**1,444**	**1,444**	**1,444**	Exhibit 9, WP 1-9, Line 26
Risk, Audit, and Insurance Organization										
7	Gross Historical/Forecast	12	4	11	9	-	9	9	9	
8	Non-Utility Affiliate 1% Reduction	(0)	(0)	(0)	(0)	-	(0)	(0)	(0)	
9	**Total 923-Corp**	**12**	**4**	**11**	**9**	**-**	**9**	**9**	**9**	Exhibit 9, WP 1-9, Line 55
Compliance and Ethics Organization										
10	Gross Historical/Forecast	488	456	475	486	325	-	-	-	
11	Non-Utility Affiliate 1% Reduction	(5)	(5)	(5)	(5)	(3)	-	-	-	
12	**Total 923-Corp**	**483**	**451**	**470**	**481**	**322**	**-**	**-**	**-**	Exhibit 9, WP 1-9, Line 12
Regulatory Affairs Organization										
13	Gross Historical/Forecast	-	-	-	-	-	-	-	-	
14	Non-Utility Affiliate 1% Reduction	-	-	-	-	-	-	-	-	
15	**Total 923-Corp**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	Exhibit 9, WP 1-9, Line 48
Law Organization										
16	Gross Historical/Forecast	1,817	1,221	1,055	743	26	-	-	-	
17	Non-Utility Affiliate 1% Reduction	(18)	(12)	(11)	(7)	(0)	-	-	-	
18	**Total 923-Corp**	**1,799**	**1,208**	**1,045**	**736**	**26**	**-**	**-**	**-**	Exhibit 9, WP 1-9, Line 34
PG&E Corporation, PG&E Executive Offices										
19	Gross Historical/Forecast	2,685	2,803	2,329	729	1,668	1,000	1,000	1,000	
20	Non-Utility Affiliate 1% Reduction	(27)	(28)	(23)	(7)	(17)	(10)	(10)	(10)	
21	**Total 923-Corp**	**2,659**	**2,775**	**2,306**	**722**	**1,652**	**990**	**990**	**990**	Exhibit 9, WP 1-9, Line 41
Corporate Affairs										
22	Gross Historical/Forecast	1,028	958	1,200	485	329	774	792	798	
23	Non-Utility Affiliate 1% Reduction	(10)	(10)	(12)	(5)	(3)	(8)	(8)	(8)	
24	**Total 923-Corp**	**1,018**	**948**	**1,188**	**480**	**325**	**766**	**784**	**790**	Exhibit 9, WP 1-9, Line 19

For the Compliance & Ethics Organization workpapers, officer costs for years 2019 and 2020 were adjusted from FERC 923 into FERC 920, where the 2023 officer salary costs are planned. This was due to a reorganization. This
been adjusted & noted in the workpapers supporting Exhibit (PG&E-9), Chapter 4.

PACIFIC GAS AND ELECTRIC COMPANY
2023 GENERAL RATE CASE
Exhibit (PG&E-9), Administrative and General Expense
Finance Organization

Non-Utility Affiliate Expense Summary
Nominal Dollars
($000s)

		Historical					Forecast			
Line	Description	2016	2017	2018	2019	2020	2021	2022	2023	Ref
ORGANIZATION VIEW										
Finance Organization										
1	Gross Historical/Forecast	2,910	2,950	3,538	1,278	2,321	1,458	1,458	1,458	
2	Non-Utility Affiliate 1% Reduction	(29)	(29)	(35)	(13)	(23)	(15)	(15)	(15)	
3	**Total 923-Corp**	**2,881**	**2,920**	**3,502**	**1,265**	**2,298**	**1,444**	**1,444**	**1,444**	WP 2-3, Line 4
DEPARTMENT VIEW										
	Business Finance									
4	Gross Historical/Forecast	42	33	14	14	14	14	14	14	
5	Non-Utility Affiliate 1% Reduction	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	
6	**Total 923-Corp**	**42**	**32**	**14**	**14**	**14**	**14**	**14**	**14**	WP 2-3, Line 12
	Controller									
7	Gross Historical/Forecast	1,667	1,480	1,096	877	1,734	906	906	906	
8	Non-Utility Affiliate 1% Reduction	(17)	(15)	(11)	(9)	(17)	(9)	(9)	(9)	
9	**Total 923-Corp**	**1,651**	**1,465**	**1,086**	**868**	**1,716**	**897**	**897**	**897**	WP 2-3, Line 27
	Immediate Office Finance									
10	Gross Historical/Forecast	630	953	1,041	199	102	30	30	30	
11	Non-Utility Affiliate 1% Reduction	(6)	(10)	(10)	(2)	(1)	(0)	(0)	(0)	
12	**Total 923-Corp**	**623**	**943**	**1,030**	**197**	**101**	**30**	**30**	**30**	WP 2-4, Line 47
	Investor Relations									
13	Gross Historical/Forecast	476	389	466	131	77	65	65	65	
14	Non-Utility Affiliate 1% Reduction	(5)	(4)	(5)	(1)	(1)	(1)	(1)	(1)	
15	**Total 923-Corp**	**471**	**386**	**462**	**130**	**76**	**64**	**64**	**64**	WP 2-4, Line 54
	Treasury									
16	Gross Historical/Forecast	95	95	920	58	394	443	443	443	
17	Non-Utility Affiliate 1% Reduction	(1)	(1)	(9)	(1)	(4)	(4)	(4)	(4)	
18	**Total 923-Corp**	**94**	**94**	**911**	**57**	**390**	**439**	**439**	**439**	WP 2-4, Line 61

PACIFIC GAS AND ELECTRIC COMPANY
2023 GENERAL RATE CASE
Exhibit (PG&E-9), Administrative and General Expense
Risk, Audit, and Insurance Organization

Non-Utility Affiliate Expense Summary
Nominal Dollars
($000s)

		Historical					Forecast			
Line	**Description**	**2016**	**2017**	**2018**	**2019**	**2020**	**2021**	**2022**	**2023**	**Ref**
ORGANIZATION VIEW										
Risk, Audit, and Insurance Organization										
1	Gross Historical/Forecast	12	4	11	9	-	9	9	9	
2	Non-Utility Affiliate 1% Reduction	(0)	(0)	(0)	(0)	-	(0)	(0)	(0)	
3	**Total 923-Corp**	**12**	**4**	**11**	**9**	**-**	**9**	**9**	**9**	WP 3-3, Line 4
DEPARTMENT VIEW										
	Internal Audit									
4	Gross Historical/Forecast	12	4	11	9	-	9	9	9	
5	Non-Utility Affiliate 1% Reduction	(0)	(0)	(0)	(0)	-	(0)	(0)	(0)	
6	**Total 923-Corp**	**12**	**4**	**11**	**9**	**-**	**9**	**9**	**9**	WP 3-3, Line 18

PACIFIC GAS AND ELECTRIC COMPANY
2023 GENERAL RATE CASE
Exhibit (PG&E-9), Administrative and General Expense
Compliance and Ethics Organization

Non-Utility Affiliate Expense Summary
Nominal Dollars
($000s)

		Historical					Forecast			
Line	**Description**	**2016**	**2017**	**2018**	**2019**	**2020**	**2021**	**2022**	**2023**	**Ref**
ORGANIZATION VIEW										
Compliance and Ethics Organization										
1	Gross Historical/Forecast	488	456	475	486	325	-	-	-	
2	Non-Utility Affiliate 1% Reduction	(5)	(5)	(5)	(5)	(3)	-	-	-	
3	**Total 923-Corp**	**483**	**451**	**470**	**481**	**322**	**-**	**-**	**-**	WP 4-3, Line 4
DEPARTMENT VIEW										
	Immediate Office Compliance & Ethics									
4	Gross Historical/Forecast	488	456	475	486	325	-	-	-	
5	Non-Utility Affiliate 1% Reduction	(5)	(5)	(5)	(5)	(3)	-	-	-	
6	**Total 923-Corp**	**483**	**451**	**470**	**481**	**322**	**-**	**-**	**-**	WP 4-4, Line 18

For the Compliance & Ethics Organization workpapers, officer costs for years 2019 and 2020 were adjusted from FERC 923 into FERC 920, where the 2023 officer salary costs are planned. This was due to a reorganization. This has been adjusted & noted in the workpapers supporting Exhibit (PG&E-9), Chapter 4.

PACIFIC GAS AND ELECTRIC COMPANY
2023 GENERAL RATE CASE
Exhibit (PG&E-9), Administrative and General Expense
Law Organization

Non-Utility Affiliate Expense Summary
Nominal Dollars
($000s)

		Historical					Forecast			
Line	**Description**	**2016**	**2017**	**2018**	**2019**	**2020**	**2021**	**2022**	**2023**	**Ref**
ORGANIZATION VIEW										
Law Organization										
1	Gross Historical/Forecast	1,817	1,221	1,055	743	26	-	-	-	
2	Non-Utility Affiliate 1% Reduction	(18)	(12)	(11)	(7)	(0)	-	-	-	
3	**Total 923-Corp**	**1,799**	**1,208**	**1,045**	**736**	**26**	**-**	**-**	**-**	WP 6-3, Line 4
DEPARTMENT VIEW										
	Immediate Office Law									
4	Gross Historical/Forecast	1,317	1,001	810	693	49	-	-	-	
5	Non-Utility Affiliate 1% Reduction	(13)	(10)	(8)	(7)	(0)	-	-	-	
6	**Total 923-Corp**	**1,304**	**991**	**802**	**686**	**48**	**-**	**-**	**-**	WP 6-3, Line 11
	Law Department									
7	Gross Historical/Forecast	501	219	245	50	(22)	-	-	-	
8	Non-Utility Affiliate 1% Reduction	(5)	(2)	(2)	(0)	0	-	-	-	
9	**Total 923-Corp**	**496**	**217**	**243**	**49**	**(22)**	**-**	**-**	**-**	WP 6-3, Line 18

PACIFIC GAS AND ELECTRIC COMPANY
2023 GENERAL RATE CASE
Exhibit (PG&E-9), Administrative and General Expense
PG&E Corporation, PG&E Executive Offices

Non-Utility Affiliate Expense Summary
Nominal Dollars
($000s)

		Historical					Forecast			
Line	**Description**	**2016**	**2017**	**2018**	**2019**	**2020**	**2021**	**2022**	**2023**	**Ref**
ORGANIZATION VIEW										
PG&E Corporation, PG&E Executive Offices										
1	Gross Historical/Forecast	2,685	2,803	2,329	729	1,668	1,000	1,000	1,000	
2	Non-Utility Affiliate 1% Reduction	(27)	(28)	(23)	(7)	(17)	(10)	(10)	(10)	
3	**Total 923-Corp**	**2,659**	**2,775**	**2,306**	**722**	**1,652**	**990**	**990**	**990**	WP 7-3, Line 4
DEPARTMENT VIEW										
	Chairman, CEO and President's Office									
4	Gross Historical/Forecast	2,685	2,803	2,329	729	1,668	1,000	1,000	1,000	
5	Non-Utility Affiliate 1% Reduction	(27)	(28)	(23)	(7)	(17)	(10)	(10)	(10)	
6	**Total 923-Corp**	**2,659**	**2,775**	**2,306**	**722**	**1,652**	**990**	**990**	**990**	WP 7-3, Line 11

PACIFIC GAS AND ELECTRIC COMPANY
2023 GENERAL RATE CASE
Exhibit (PG&E-9), Administrative and General Expense
Corporate Affairs Organization

Non-Utility Affiliate Expense Summary
Nominal Dollars
($000s)

		Historical					Forecast			
Line	**Description**	**2016**	**2017**	**2018**	**2019**	**2020**	**2021**	**2022**	**2023**	**Ref**
ORGANIZATION VIEW										
Corporate Affairs Organization										
1	Gross Historical/Forecast	1,028	958	1,200	485	329	774	792	798	
2	Non-Utility Affiliate 1% Reduction	(10)	(10)	(12)	(5)	(3)	(8)	(8)	(8)	
3	**Total 923-Corp**	**1,018**	**948**	**1,188**	**480**	**325**	**766**	**784**	**790**	WP 8-3, Line 4
DEPARTMENT VIEW										
	Federal Affairs									
4	Gross Historical/Forecast	610	624	817	365	330	381	386	392	
5	Non-Utility Affiliate 1% Reduction	(6)	(6)	(8)	(4)	(3)	(4)	(4)	(4)	
6	**Total 923-Corp**	**604**	**618**	**809**	**361**	**327**	**377**	**383**	**388**	WP 8-3, Line 24
	Immediate Office Corporate Affairs									
7	Gross Historical/Forecast	-	-	-	120	(1)	392	405	405	
8	Non-Utility Affiliate 1% Reduction	-	-	-	(1)	0	(4)	(4)	(4)	
9	**Total 923-Corp**	**-**	**-**	**-**	**119**	**(1)**	**389**	**401**	**401**	WP 8-4, Line 31
	Sustainability									
10	Gross Historical/Forecast	418	333	383	-	-	-	-	-	
11	Non-Utility Affiliate 1% Reduction	(4)	(3)	(4)	-	-	-	-	-	
12	**Total 923-Corp**	**414**	**330**	**379**	**-**	**-**	**-**	**-**	**-**	WP 8-4, Line 45