



**ELECTRIC PRELIMINARY STATEMENT PART JX**  
**TARIFF ON-BILL MEMORANDUM ACCOUNT (TOBMA)**

Sheet 1

(N)  
(N)

JX. Tariff On-Bill Memorandum Account (TOBMA)

(N)

1. **PURPOSE:** The purpose of the Tariff On-Bill Memorandum Account is to track incremental costs associated with developing the Joint Tariff On-Bill (TOB) Proposal as described in D.23-08-026.
2. **APPLICABILITY:** The TOBMA applies to all electric customer classes, except for those specifically excluded by the Commission.
3. **REVISION DATE:** Disposition of the balance in the account will be addressed after the Joint TOB Proposal has been considered by the Commission and in accordance with direction given by the Commission.
4. **RATES:** The TOBMA does not have a rate component.
5. **ACCOUNTING PROCEDURE:** PG&E will maintain the TOBMA by making the following entries, net of Revenue Fees and Uncollectibles (RF&U), to the account at the end of each month, or as applicable:
  - a. A debit entry equal to the actual incremental expenses associated with developing the Joint Tariff On-Bill Proposal;
  - b. A debit or credit entry, as appropriate, to record the transfer of amounts to or from other accounts as approved by the Commission;
  - c. A debit or credit, as appropriate, equal to interest on the average balance in the account at the beginning of the month and the balance after the above entries, at the rate equal to one-twelfth of the interest rate on three-month Commercial Paper for the previous month, as reported in the Federal Reserve Statistical Release, H.15 or its successor.

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