

Application of SAN DIEGO GAS & ELECTRIC )  
COMPANY for authority to update its gas and )  
electric revenue requirement and base rates )  
effective January 1, 2024 (U 902-M) )

Application No. 22-05-016

Exhibit No.: (SDG&E-33-WP-R)

REVISED WORKPAPERS TO  
PREPARED DIRECT TESTIMONY  
OF RAJAN AGARWAL  
ON BEHALF OF SAN DIEGO GAS & ELECTRIC COMPANY

BEFORE THE PUBLIC UTILITIES COMMISSION  
OF THE STATE OF CALIFORNIA

AUGUST 2022



**2024 General Rate Case - REVISED  
INDEX OF WORKPAPERS**

**Exhibit SDG&E-33-WP-R - ADMINISTRATIVE & GENERAL**

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San Diego Gas & Electric Company  
2024 GRC - APP  
Franchise Fees Workpaper

Franchise Fee Rate Calculation

	<u>2017</u> Franchise	<u>2018</u> Franchise	<u>2019</u> Franchise	<u>2020</u> Franchise	<u>2021</u> Franchise	<u>5 Year</u> Average
<b><u>ELECTRIC</u></b>						
<b>Total Electric Franchise Payments</b>	121,368,324	131,511,125	127,612,814	128,385,090	125,942,963	126,964,063.22
<b>Electric Gross Receipts</b>	3,508,186,945	3,804,253,479	3,643,583,934	3,675,706,370	3,729,976,768	3,672,341,499
<b>Electric Franchise Fee Percentage for Rate Case</b> (Franchise Payment / Gross Receipts)	<u>3.4596%</u>	<u>3.4569%</u>	<u>3.5024%</u>	<u>3.4928%</u>	<u>3.3765%</u>	
<b>Weighted Average Percentage (5 Year Avg)</b>						<u>3.4573%</u>
<b><u>GAS</u></b>						
<b>Total Gas Franchise Payments</b>	10,153,265	9,119,088	11,153,113	12,998,668	14,838,725	11,652,571.62
<b>Gas Gross Receipts</b>	476,572,530	428,805,671	528,111,813	623,700,016	713,664,309	554,170,868
<b>Gas Franchise Fee Percentage for Rate Case</b> (Franchise Payment / Gross Receipts)	<u>2.1305%</u>	<u>2.1266%</u>	<u>2.1119%</u>	<u>2.0841%</u>	<u>2.0792%</u>	
<b>Weighted Average Percentage (5 Year Avg)</b>						<u>2.1027%</u>

**Overall Summary For Exhibit No. SDG&E-33-WP-R**

<b>Area:</b>	<b>ADMINISTRATIVE &amp; GENERAL</b>
<b>Witness:</b>	<b>Rajan Agarwal</b>

Description	In 2021 \$ (000) Incurred Costs			
	Adjusted-Recorded	Adjusted-Forecast		
	2021	2022	2023	2024
<b>Non-Shared Services</b>	28,446	28,740	29,664	30,118
<b>Shared Services</b>	10,420	11,280	11,574	11,767
<b>Total</b>	<b>38,866</b>	<b>40,020</b>	<b>41,238</b>	<b>41,885</b>

*Note: Totals may include rounding differences.*

San Diego Gas & Electric Company  
2024 GRC - REVISED  
Non-Shared Service Workpapers

Area: ADMINISTRATIVE & GENERAL  
Witness: Rajan Agarwal

**Summary of Non-Shared Services Workpapers:**

Description	In 2021 \$ (000) Incurred Costs			
	Adjusted-Recorded	Adjusted-Forecast		
	2021	2022	2023	2024
A. Accounting and Finance Division	11,745	11,831	12,173	12,402
B. Legal Division	14,566	14,704	15,286	15,511
C. Regulatory Affairs Division	2,120	1,908	1,908	1,908
D. Community Relations	15	297	297	297
<b>Total</b>	<b>28,446</b>	<b>28,740</b>	<b>29,664</b>	<b>30,118</b>

*Note: Totals may include rounding differences.*

San Diego Gas & Electric Company  
2024 GRC - REVISED  
Non-Shared Service Workpapers

Area: ADMINISTRATIVE & GENERAL  
Witness: Rajan Agarwal  
Category: A. Accounting and Finance Division  
Workpaper: VARIOUS

**Summary for Category: A. Accounting and Finance Division**

	In 2021\$ (000) Incurred Costs			
	Adjusted-Recorded	Adjusted-Forecast		
	2021	2022	2023	2024
Labor	11,023	11,115	11,448	11,671
Non-Labor	721	715	724	730
NSE	0	0	0	0
<b>Total</b>	<b>11,744</b>	<b>11,830</b>	<b>12,172</b>	<b>12,401</b>
FTE	102.0	103.1	106.1	108.1

**Workpapers belonging to this Category:**

**1AG000.000 VP - Controller & CAO**

Labor	40	41	41	41
Non-Labor	377	378	378	378
NSE	0	0	0	0
<b>Total</b>	<b>417</b>	<b>419</b>	<b>419</b>	<b>419</b>
FTE	0.5	0.5	0.5	0.5

**1AG003.000 Asset & Project Accounting (A&PA) - Plant Accounting and Financial & Ratebase Ser**

Labor	2,455	2,254	2,254	2,254
Non-Labor	280	199	199	199
NSE	0	0	0	0
<b>Total</b>	<b>2,735</b>	<b>2,453</b>	<b>2,453</b>	<b>2,453</b>
FTE	24.7	22.4	22.4	22.4

**1AG004.000 Billable Project Accounting & Sundry Services (BPA & SS)**

Labor	752	803	803	803
Non-Labor	2	56	56	56
NSE	0	0	0	0
<b>Total</b>	<b>754</b>	<b>859</b>	<b>859</b>	<b>859</b>
FTE	9.2	10.0	10.0	10.0

**1AG005.000 Regulatory Reporting and Regulatory Accounts**

Labor	1,269	1,331	1,553	1,553
Non-Labor	9	14	20	20
NSE	0	0	0	0
<b>Total</b>	<b>1,278</b>	<b>1,345</b>	<b>1,573</b>	<b>1,573</b>
FTE	12.1	13.2	15.2	15.2

**1AG001.000 Financial & Business Planning**

Labor	5,831	5,976	6,087	6,310
Non-Labor	50	54	57	63
NSE	0	0	0	0
<b>Total</b>	<b>5,881</b>	<b>6,030</b>	<b>6,144</b>	<b>6,373</b>
FTE	50.7	52.0	53.0	55.0

Note: Totals may include rounding differences.

San Diego Gas & Electric Company  
 2024 GRC - REVISED  
 Non-Shared Service Workpapers

Area: ADMINISTRATIVE & GENERAL  
 Witness: Rajan Agarwal  
 Category: A. Accounting and Finance Division  
 Workpaper: VARIOUS

In 2021\$ (000) Incurred Costs			
Adjusted-Recorded	Adjusted-Forecast		
2021	2022	2023	2024

**1AG002.000 Business Innovations and Financial Systems Client Support**

Labor	676	710	710	710
Non-Labor	3	14	14	14
NSE	0	0	0	0
<b>Total</b>	<b>679</b>	<b>724</b>	<b>724</b>	<b>724</b>
FTE	4.8	5.0	5.0	5.0

*Note: Totals may include rounding differences.*



**Beginning of Workpaper**  
**1AG000.000 - VP - Controller & CAO**

San Diego Gas & Electric Company  
2024 GRC - REVISED  
Non-Shared Service Workpapers

Area: ADMINISTRATIVE & GENERAL  
 Witness: Rajan Agarwal  
 Category: A. Accounting and Finance Division  
 Category-Sub: 1. VP – Controller & CAO  
 Workpaper: 1AG000.000 - VP - Controller & CAO

**Activity Description:**

The Vice President - Controller and Chief Accounting Officer oversees the accounting, financial reporting, financial planning, budgeting, and treasury management functions for SDG&E and oversees the Company's policies and procedures related to all relevant accounting, financial, and regulatory rules and regulations.

**Forecast Explanations:**

**Labor - 5-YR Average**

A five-year adjusted average was used for forecasting the VP-Controller and CAO costs. (SB) 901 nonallowable expenses have been removed. These expenses will be included in the TY 2024 revenue requirement as forecasted. The five-year average best represents a reasonable estimate of annual costs when considering year-to-year variability, including the cyclical nature of certain costs, for the VP-Controller and CAO, which provides essential compliance governance oversight, and other support to SDG&E's business. It should be noted that the year-to-year variability is attributable to various drivers. Since these activities are managed in aggregate, this methodology is appropriate to normalize year-to-year variability and has been consistently applied for this department in prior SDG&E general rate cases (GRCs).

**Non-Labor - 5-YR Average**

A five-year adjusted average was used for forecasting the VP-Controller and CAO costs. These expenses will be included in the TY 2024 revenue requirement as forecasted. The five-year average best represents a reasonable estimate of annual costs when considering year-to-year variability, including the cyclical nature of certain costs such as expert witness fees, for the VP-Controller and CAO, which provides essential compliance governance oversight, and other support to SDG&E's business. Since these activities are managed in aggregate, this methodology is appropriate to normalize year-to-year variability and has been consistently applied for this department in prior SDG&E general rate cases (GRCs).

**NSE - 5-YR Average**

N/A

**Summary of Results:**

		In 2021\$ (000) Incurred Costs								
		Adjusted-Recorded					Adjusted-Forecast			
Years		2017	2018	2019	2020	2021	2022	2023	2024	
Labor		44	53	34	33	40	41	41	41	
Non-Labor		164	198	1,043	107	377	378	378	378	
NSE		0	0	0	0	0	0	0	0	
<b>Total</b>		<b>208</b>	<b>251</b>	<b>1,077</b>	<b>140</b>	<b>417</b>	<b>419</b>	<b>419</b>	<b>419</b>	
FTE		0.6	0.6	0.5	0.5	0.5	0.5	0.5	0.5	

*Note: Totals may include rounding differences.*

San Diego Gas & Electric Company  
2024 GRC - REVISED  
Non-Shared Service Workpapers

Area: ADMINISTRATIVE & GENERAL  
 Witness: Rajan Agarwal  
 Category: A. Accounting and Finance Division  
 Category-Sub: 1. VP – Controller & CAO  
 Workpaper: 1AG000.000 - VP - Controller & CAO

**Summary of Adjustments to Forecast:**

In 2021 \$(000) Incurred Costs										
Forecast Method		Base Forecast			Forecast Adjustments			Adjusted-Forecast		
Years		2022	2023	2024	2022	2023	2024	2022	2023	2024
Labor	5-YR Average	41	41	41	0	0	0	41	41	41
Non-Labor	5-YR Average	378	378	378	0	0	0	378	378	378
NSE	5-YR Average	0	0	0	0	0	0	0	0	0
<b>Total</b>		<b>419</b>	<b>419</b>	<b>419</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>419</b>	<b>419</b>	<b>419</b>
FTE	5-YR Average	0.5	0.5	0.5	0.0	0.0	0.0	0.5	0.5	0.5

<u>Year</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>Total</u>	<u>FTE</u>	<u>Adj Type</u>
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*Note: Totals may include rounding differences.*

San Diego Gas & Electric Company  
2024 GRC - REVISED  
Non-Shared Service Workpapers

Area: ADMINISTRATIVE & GENERAL  
Witness: Rajan Agarwal  
Category: A. Accounting and Finance Division  
Category-Sub: 1. VP – Controller & CAO  
Workpaper: 1AG000.000 - VP - Controller & CAO

**Determination of Adjusted-Recorded (Incurred Costs):**

	2017 (\$000)	2018 (\$000)	2019 (\$000)	2020 (\$000)	2021 (\$000)
<b>Recorded (Nominal \$)*</b>					
Labor	34	42	123	127	-124
Non-Labor	144	180	970	100	378
NSE	0	0	0	0	0
<b>Total</b>	<b>178</b>	<b>222</b>	<b>1,093</b>	<b>227</b>	<b>253</b>
FTE	0.5	0.5	1.1	0.8	0.1
<b>Adjustments (Nominal \$) **</b>					
Labor	0	0	-95	-99	159
Non-Labor	0	0	0	-1	-1
NSE	0	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>-95</b>	<b>-99</b>	<b>159</b>
FTE	0.0	0.0	-0.7	-0.3	0.3
<b>Recorded-Adjusted (Nominal \$)</b>					
Labor	34	42	28	28	35
Non-Labor	144	180	970	99	377
NSE	0	0	0	0	0
<b>Total</b>	<b>178</b>	<b>222</b>	<b>998</b>	<b>127</b>	<b>412</b>
FTE	0.5	0.5	0.4	0.4	0.4
<b>Vacation &amp; Sick (Nominal \$)</b>					
Labor	5	6	4	4	5
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
<b>Total</b>	<b>5</b>	<b>6</b>	<b>4</b>	<b>4</b>	<b>5</b>
FTE	0.1	0.1	0.1	0.1	0.1
<b>Escalation to 2021\$</b>					
Labor	5	4	2	1	0
Non-Labor	20	18	73	8	0
NSE	0	0	0	0	0
<b>Total</b>	<b>24</b>	<b>22</b>	<b>75</b>	<b>9</b>	<b>0</b>
FTE	0.0	0.0	0.0	0.0	0.0
<b>Recorded-Adjusted (Constant 2021\$)</b>					
Labor	44	53	34	33	40
Non-Labor	164	198	1,043	107	377
NSE	0	0	0	0	0
<b>Total</b>	<b>208</b>	<b>251</b>	<b>1,077</b>	<b>140</b>	<b>417</b>
FTE	0.6	0.6	0.5	0.5	0.5

\* After company-wide exclusions of Non-GRC costs

\*\* Refer to "Detail of Adjustments to Recorded" page for line item adjustments

Note: Totals may include rounding differences.

San Diego Gas & Electric Company  
2024 GRC - REVISED  
Non-Shared Service Workpapers

Area: ADMINISTRATIVE & GENERAL  
Witness: Rajan Agarwal  
Category: A. Accounting and Finance Division  
Category-Sub: 1. VP – Controller & CAO  
Workpaper: 1AG000.000 - VP - Controller & CAO

**Summary of Adjustments to Recorded:**

		In Nominal \$ (000) Incurred Costs				
	Years	2017	2018	2019	2020	2021
Labor		0	0	-95	-99	159
Non-Labor		0	0	0	-0.500	-0.575
NSE		0	0	0	0	0
	<b>Total</b>	<b>0</b>	<b>0</b>	<b>-95</b>	<b>-99</b>	<b>159</b>
FTE		0.0	0.0	-0.7	-0.3	0.3

**Detail of Adjustments to Recorded:**

Year	Labor	NLbr	NSE	FTE	Adj Type
<b>2017 Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	
<b>2018 Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	
2019	-95	0	0	-0.7	CCTR Transf To 2100-0071.000
<b>Explanation:</b>	Transfer labor from cost center 2100-0657 in workpaper group 1AG000 VP - Controller & CAO to cost center 2100-0071 in workpaper group 1AG001 - Financial & Business Planning to align costs with where roles reside and are forecasted.				
<b>2019 Total</b>	<b>-95</b>	<b>0</b>	<b>0</b>	<b>-0.7</b>	
2020	0	-1	0	0.0	1-Sided Adj
<b>Explanation:</b>	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2020	-99	0	0	-0.3	1-Sided Adj
<b>Explanation:</b>	Removing executive officer costs as defined under Resolution E-4963 pursuant to Public Utilities Code Section 706, as enacted by Senate Bill (SB) 901, which prohibits [SDG&E or SoCalGas], from recovering from ratepayers any annual salary, bonus, benefits, or other consideration of any value (compensation and benefits).				
<b>2020 Total</b>	<b>-99</b>	<b>-1</b>	<b>0</b>	<b>-0.3</b>	
2021	0	-1	0	0.0	1-Sided Adj
<b>Explanation:</b>	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2021	159	0	0	0.3	1-Sided Adj
<b>Explanation:</b>	Removing executive officer costs as defined under Resolution E-4963 pursuant to Public Utilities Code Section 706, as enacted by Senate Bill (SB) 901, which prohibits [SDG&E or SoCalGas], from recovering from ratepayers any annual salary, bonus, benefits, or other consideration of any value (compensation and benefits).				

Note: Totals may include rounding differences.

San Diego Gas & Electric Company  
2024 GRC - REVISED  
Non-Shared Service Workpapers

Area: ADMINISTRATIVE & GENERAL  
Witness: Rajan Agarwal  
Category: A. Accounting and Finance Division  
Category-Sub: 1. VP – Controller & CAO  
Workpaper: 1AG000.000 - VP - Controller & CAO

<u>Year</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	<u>Adj Type</u>
<b>2021 Total</b>	<b>159</b>	<b>-1</b>	<b>0</b>	<b>0.3</b>	

*Note: Totals may include rounding differences.*

**Beginning of Workpaper**

**1AG003.000 - Asset & Project Accounting (A&PA) - Plant Accounting and Financial &  
Ratebase Services**

San Diego Gas & Electric Company  
2024 GRC - REVISED  
Non-Shared Service Workpapers

Area: ADMINISTRATIVE & GENERAL  
 Witness: Rajan Agarwal  
 Category: A. Accounting and Finance Division  
 Category-Sub: 2. Accounting Operations  
 Workpaper: 1AG003.000 - Asset & Project Accounting (A&PA) - Plant Accounting and Financial & Ratebase Services

**Activity Description:**

The Assets & Project Accounting group analyzes, records, and maintains the operational accounting books for SDG&E. This workpaper is comprised of the Asset & Project Accounting group which contains both the Plant Accounting and Financial & Rate Base Services sub groups. Also included are labor costs associated with the Management Accounting and Finance Rotational Program (MARF). The MARF costs are comprised of labor for new accounting employees, hired from colleges, that rotate annually to three different positions within the Accounting and Finance division to develop their understanding of the Company and the various accounting and finance functions.

**Forecast Explanations:**

**Labor - 5-YR Average**

A five-year adjusted average was used for forecasting the Asset and Project Accounting group costs under the Accounting Operations department. The five-year average best represents a reasonable estimate of annual costs when considering year-to-year variability, including the cyclical nature of certain costs, which provides essential accounting for SDG&E's fixed assets and other related functions, compliance governance, oversight of controls, and other support. It should be noted that the year-to-year variability is attributable to various drivers. Since these activities are managed in aggregate, this methodology is appropriate to normalize year-to-year variability and has been consistently applied for this group in prior SDG&E GRCs.

**Non-Labor - 5-YR Average**

A five-year adjusted average was used for forecasting the Asset and Project Accounting group costs under the Accounting Operations department. The five-year average best represents a reasonable estimate of annual costs when considering year-to-year variability, including the cyclical nature of certain costs, which provides essential accounting for SDG&E's fixed assets and other related functions, compliance governance, oversight of controls, and other support. It should be noted that the year-to-year variability is attributable to various drivers. Since these activities are managed in aggregate, this methodology is appropriate to normalize year-to-year variability and has been consistently applied for this group in prior SDG&E GRCs.

**NSE - 5-YR Average**

N/A

**Summary of Results:**

		In 2021\$ (000) Incurred Costs								
		Adjusted-Recorded					Adjusted-Forecast			
Years		2017	2018	2019	2020	2021	2022	2023	2024	
Labor		1,682	2,135	2,241	2,365	2,455	2,254	2,254	2,254	
Non-Labor		222	265	140	77	280	199	199	199	
NSE		0	0	0	0	0	0	0	0	
<b>Total</b>		<b>1,904</b>	<b>2,400</b>	<b>2,382</b>	<b>2,442</b>	<b>2,734</b>	<b>2,453</b>	<b>2,453</b>	<b>2,453</b>	
FTE		17.1	21.0	22.3	23.4	24.7	22.4	22.4	22.4	

*Note: Totals may include rounding differences.*



San Diego Gas & Electric Company  
2024 GRC - REVISED  
Non-Shared Service Workpapers

Area: ADMINISTRATIVE & GENERAL  
 Witness: Rajan Agarwal  
 Category: A. Accounting and Finance Division  
 Category-Sub: 2. Accounting Operations  
 Workpaper: 1AG003.000 - Asset & Project Accounting (A&PA) - Plant Accounting and Financial & Ratebase Services

**Summary of Adjustments to Forecast:**

In 2021 \$(000) Incurred Costs										
Forecast Method		Base Forecast			Forecast Adjustments			Adjusted-Forecast		
Years		2022	2023	2024	2022	2023	2024	2022	2023	2024
Labor	5-YR Average	2,176	2,176	2,176	78	78	78	2,254	2,254	2,254
Non-Labor	5-YR Average	197	197	197	2	2	2	199	199	199
NSE	5-YR Average	0	0	0	0	0	0	0	0	0
<b>Total</b>		<b>2,372</b>	<b>2,372</b>	<b>2,372</b>	<b>80</b>	<b>80</b>	<b>80</b>	<b>2,452</b>	<b>2,452</b>	<b>2,452</b>
FTE	5-YR Average	21.7	21.7	21.7	0.7	0.7	0.7	22.4	22.4	22.4

**Forecast Adjustment Details:**

Year	Labor	NLbr	NSE	Total	FTE	Adj Type
2022	78	2	0	80	0.7	1-Sided Adj
<b>Explanation:</b>	Labor add back for the full-year impact of positions vacant during the five-year average.					
<b>2022 Total</b>	<b>78</b>	<b>2</b>	<b>0</b>	<b>80</b>	<b>0.7</b>	
2023	78	2	0	80	0.7	1-Sided Adj
<b>Explanation:</b>	Labor add back for the full-year impact of positions vacant during the five-year average.					
<b>2023 Total</b>	<b>78</b>	<b>2</b>	<b>0</b>	<b>80</b>	<b>0.7</b>	
2024	78	2	0	80	0.7	1-Sided Adj
<b>Explanation:</b>	Labor add back for the full-year impact of positions vacant during the five-year average.					
<b>2024 Total</b>	<b>78</b>	<b>2</b>	<b>0</b>	<b>80</b>	<b>0.7</b>	

Note: Totals may include rounding differences.

San Diego Gas & Electric Company  
2024 GRC - REVISED  
Non-Shared Service Workpapers

Area: ADMINISTRATIVE & GENERAL  
 Witness: Rajan Agarwal  
 Category: A. Accounting and Finance Division  
 Category-Sub: 2. Accounting Operations  
 Workpaper: 1AG003.000 - Asset & Project Accounting (A&PA) - Plant Accounting and Financial & Ratebase Services

**Determination of Adjusted-Recorded (Incurred Costs):**

	2017 (\$000)	2018 (\$000)	2019 (\$000)	2020 (\$000)	2021 (\$000)
<b>Recorded (Nominal \$)*</b>					
Labor	1,216	1,644	1,885	2,037	2,172
Non-Labor	196	237	131	82	289
NSE	0	0	0	0	0
<b>Total</b>	<b>1,411</b>	<b>1,881</b>	<b>2,016</b>	<b>2,119</b>	<b>2,461</b>
FTE	13.5	17.5	20.0	20.8	21.7
<b>Adjustments (Nominal \$) **</b>					
Labor	96	64	-33	-30	-38
Non-Labor	0	4	0	-11	-9
NSE	0	0	0	0	0
<b>Total</b>	<b>96</b>	<b>67</b>	<b>-33</b>	<b>-41</b>	<b>-47</b>
FTE	1.1	0.5	-0.9	-0.7	-0.6
<b>Recorded-Adjusted (Nominal \$)</b>					
Labor	1,312	1,707	1,853	2,007	2,134
Non-Labor	196	241	131	71	280
NSE	0	0	0	0	0
<b>Total</b>	<b>1,507</b>	<b>1,948</b>	<b>1,983</b>	<b>2,078</b>	<b>2,414</b>
FTE	14.6	18.0	19.2	20.1	21.1
<b>Vacation &amp; Sick (Nominal \$)</b>					
Labor	195	259	265	285	321
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
<b>Total</b>	<b>195</b>	<b>259</b>	<b>265</b>	<b>285</b>	<b>321</b>
FTE	2.5	3.0	3.1	3.3	3.6
<b>Escalation to 2021\$</b>					
Labor	175	169	123	73	0
Non-Labor	27	24	10	6	0
NSE	0	0	0	0	0
<b>Total</b>	<b>202</b>	<b>193</b>	<b>133</b>	<b>79</b>	<b>0</b>
FTE	0.0	0.0	0.0	0.0	0.0
<b>Recorded-Adjusted (Constant 2021\$)</b>					
Labor	1,682	2,135	2,241	2,365	2,455
Non-Labor	222	265	140	77	280
NSE	0	0	0	0	0
<b>Total</b>	<b>1,904</b>	<b>2,400</b>	<b>2,382</b>	<b>2,442</b>	<b>2,734</b>
FTE	17.1	21.0	22.3	23.4	24.7

\* After company-wide exclusions of Non-GRC costs

\*\* Refer to "Detail of Adjustments to Recorded" page for line item adjustments

Note: Totals may include rounding differences.

San Diego Gas & Electric Company  
2024 GRC - REVISED  
Non-Shared Service Workpapers

Area: ADMINISTRATIVE & GENERAL  
 Witness: Rajan Agarwal  
 Category: A. Accounting and Finance Division  
 Category-Sub: 2. Accounting Operations  
 Workpaper: 1AG003.000 - Asset & Project Accounting (A&PA) - Plant Accounting and Financial & Ratebase Services

**Summary of Adjustments to Recorded:**

In Nominal \$ (000) Incurred Costs					
Years	2017	2018	2019	2020	2021
Labor	96	64	-33	-30	-38
Non-Labor	0	4	0	-11	-9
NSE	0	0	0	0	0
<b>Total</b>	<b>96</b>	<b>67</b>	<b>-33</b>	<b>-41</b>	<b>-47</b>
FTE	1.1	0.5	-0.9	-0.7	-0.6

**Detail of Adjustments to Recorded:**

Year	Labor	NLbr	NSE	FTE	Adj Type
2017	96	0	0	1.1	1-Sided Adj
<b>Explanation:</b>	One sided adjustment to add Labor true-up for employees returning to O&M from non-recurring capital projects.				
<b>2017 Total</b>	<b>96</b>	<b>0</b>	<b>0</b>	<b>1.1</b>	
2018	91	0	0	1.0	1-Sided Adj
<b>Explanation:</b>	One sided adjustment to add Labor true-up for employees returning to O&M from non-recurring capital projects.				
2018	-28	0	0	-0.5	CCTR Transf To 2100-3051.000
<b>Explanation:</b>	Transfer labor from cost center 2100-3636 in workpaper group 1AG003 Asset & Project Accounting (A&PA) - Plant Accounting and Financial & Ratebase Services to cost center 2100-3051 in workpaper group 2100-3051 - Financial Accounting to align costs with where roles reside and are forecasted .				
2018	0	4	0	0.0	1-Sided Adj
<b>Explanation:</b>	One-sided adjustment to remove long-term disability expenses that are included and forecasted in People and Culture Department (Exhibit SDG&E032).				
<b>2018 Total</b>	<b>64</b>	<b>4</b>	<b>0</b>	<b>0.5</b>	
2019	53	0	0	0.6	1-Sided Adj
<b>Explanation:</b>	One sided adjustment to add Labor true-up for employees returning to O&M from non-recurring capital projects.				
2019	-47	0	0	-0.9	CCTR Transf To 2100-3051.000
<b>Explanation:</b>	Transfer labor from cost center 2100-3636 in workpaper group 1AG003 Asset & Project Accounting (A&PA) - Plant Accounting and Financial & Ratebase Services to cost center 2100-3051 in workpaper group 2100-3051 - Financial Accounting to align costs with where roles reside and are forecasted .				
2019	-39	0	0	-0.6	1-Sided Adj
<b>Explanation:</b>	One-sided adjustment to remove non-GRC affiliate billing expenses.				

*Note: Totals may include rounding differences.*

San Diego Gas & Electric Company  
2024 GRC - REVISED  
Non-Shared Service Workpapers

Area: ADMINISTRATIVE & GENERAL  
 Witness: Rajan Agarwal  
 Category: A. Accounting and Finance Division  
 Category-Sub: 2. Accounting Operations  
 Workpaper: 1AG003.000 - Asset & Project Accounting (A&PA) - Plant Accounting and Financial & Ratebase Services

<u>Year</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	<u>Adj Type</u>
<b>2019 Total</b>	<b>-33</b>	<b>0</b>	<b>0</b>	<b>-0.9</b>	
2020	0	0	0	0.0	1-Sided Adj
<b>Explanation:</b>	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2020	0	-3	0	0.0	1-Sided Adj
<b>Explanation:</b>	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2020	0	-1	0	0.0	1-Sided Adj
<b>Explanation:</b>	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2020	0	-3	0	0.0	1-Sided Adj
<b>Explanation:</b>	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2020	0	-3	0	0.0	1-Sided Adj
<b>Explanation:</b>	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2020	22	0	0	0.3	1-Sided Adj
<b>Explanation:</b>	One sided adjustment to add Labor true-up for employees returning to O&M from non-recurring capital projects.				
2020	-51	0	0	-0.9	CCTR Transf To 2100-3051.000
<b>Explanation:</b>	Transfer labor from cost center 2100-3636 in workpaper group 1AG003 Asset & Project Accounting (A&PA) - Plant Accounting and Financial & Ratebase Services to cost center 2100-3051 in workpaper group 2100-3051 - Financial Accounting to align costs with where roles reside and are forecasted .				
2020	-1	0	0	-0.1	1-Sided Adj
<b>Explanation:</b>	One-sided adjustment to remove non-GRC affiliate billing expenses.				
<b>2020 Total</b>	<b>-30</b>	<b>-11</b>	<b>0</b>	<b>-0.7</b>	
2021	0	0	0	0.0	1-Sided Adj
<b>Explanation:</b>	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2021	0	-4	0	0.0	1-Sided Adj
<b>Explanation:</b>	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2021	0	-1	0	0.0	1-Sided Adj
<b>Explanation:</b>	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				

Note: Totals may include rounding differences.

San Diego Gas & Electric Company  
2024 GRC - REVISED  
Non-Shared Service Workpapers

Area: ADMINISTRATIVE & GENERAL  
 Witness: Rajan Agarwal  
 Category: A. Accounting and Finance Division  
 Category-Sub: 2. Accounting Operations  
 Workpaper: 1AG003.000 - Asset & Project Accounting (A&PA) - Plant Accounting and Financial & Ratebase Services

<u>Year</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	<u>Adj Type</u>
2021	0	-2	0	0.0	1-Sided Adj
<b>Explanation:</b>	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2021	0	-2	0	0.0	1-Sided Adj
<b>Explanation:</b>	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2021	-38	0	0	-0.6	CCTR Transf To 2100-3051.000
<b>Explanation:</b>	Transfer labor from cost center 2100-3636 in workpaper group 1AG003 Asset & Project Accounting (A&PA) - Plant Accounting and Financial & Ratebase Services to cost center 2100-3051 in workpaper group 2100-3051 - Financial Accounting to align costs with where roles reside and are forecasted .				
<b>2021 Total</b>	<b>-38</b>	<b>-9</b>	<b>0</b>	<b>-0.6</b>	

*Note: Totals may include rounding differences.*

**Beginning of Workpaper**  
**1AG004.000 - Billable Project Accounting & Sundry Services (BPA & SS)**

San Diego Gas & Electric Company  
2024 GRC - REVISED  
Non-Shared Service Workpapers

Area: ADMINISTRATIVE & GENERAL  
 Witness: Rajan Agarwal  
 Category: A. Accounting and Finance Division  
 Category-Sub: 2. Accounting Operations  
 Workpaper: 1AG004.000 - Billable Project Accounting & Sundry Services (BPA & SS)

**Activity Description:**

The Billable Project Accounting and Sundry Services (BPA & SS) group is responsible for line extension billings, sundry products, and service billings, which excludes electric and natural gas commodity, transportation, and delivery. BPA & SS issues invoices to third parties for products, services, customer advances for construction, and damage claims that result in revenues, or reductions to expense/capital. BPA & SS also coordinates and reviews the sundry revenues and expense reporting for the non-tariffed products and services annual report to the CPUC.

**Forecast Explanations:**

**Labor - 5-YR Average**

A five-year adjusted average was used for BPS & SS group costs under the Accounting Operations department. The five-year average best represents a reasonable estimate of annual costs when considering year-to-year variability, including the cyclical nature of certain costs, which provides essential accounting functions for SDG&E, compliance governance, oversight of controls, and other support. It should be noted that the year-to-year variability is attributable to various drivers. Since these activities are managed in aggregate, this methodology is appropriate to normalize year-to-year variability and has been consistently applied for this group in prior SDG&E GRCs.

**Non-Labor - 5-YR Average**

A five-year adjusted average was used for BPS & SS group costs under the Accounting Operations department. The five-year average best represents a reasonable estimate of annual costs when considering year-to-year variability, including the cyclical nature of certain costs, which provides essential accounting functions for SDG&E, compliance governance, oversight of controls, and other support. It should be noted that the year-to-year variability is attributable to various drivers. Since these activities are managed in aggregate, this methodology is appropriate to normalize year-to-year variability and has been consistently applied for this group in prior SDG&E GRCs.

**NSE - 5-YR Average**

N/A

**Summary of Results:**

		In 2021\$ (000) Incurred Costs								
		Adjusted-Recorded					Adjusted-Forecast			
Years		2017	2018	2019	2020	2021	2022	2023	2024	
Labor		524	749	750	711	752	803	803	803	
Non-Labor		207	36	11	4	2	56	56	56	
NSE		0	0	0	0	0	0	0	0	
<b>Total</b>		<b>731</b>	<b>785</b>	<b>761</b>	<b>715</b>	<b>754</b>	<b>859</b>	<b>859</b>	<b>859</b>	
FTE		7.0	9.6	9.2	8.9	9.2	10.0	10.0	10.0	

*Note: Totals may include rounding differences.*

San Diego Gas & Electric Company  
2024 GRC - REVISED  
Non-Shared Service Workpapers

Area: ADMINISTRATIVE & GENERAL  
 Witness: Rajan Agarwal  
 Category: A. Accounting and Finance Division  
 Category-Sub: 2. Accounting Operations  
 Workpaper: 1AG004.000 - Billable Project Accounting & Sundry Services (BPA & SS)

**Summary of Adjustments to Forecast:**

In 2021 \$(000) Incurred Costs										
Forecast Method		Base Forecast			Forecast Adjustments			Adjusted-Forecast		
Years		2022	2023	2024	2022	2023	2024	2022	2023	2024
Labor	5-YR Average	697	697	697	106	106	106	803	803	803
Non-Labor	5-YR Average	52	52	52	4	4	4	56	56	56
NSE	5-YR Average	0	0	0	0	0	0	0	0	0
<b>Total</b>		<b>749</b>	<b>749</b>	<b>749</b>	<b>110</b>	<b>110</b>	<b>110</b>	<b>859</b>	<b>859</b>	<b>859</b>
FTE	5-YR Average	8.8	8.8	8.8	1.2	1.2	1.2	10.0	10.0	10.0

**Forecast Adjustment Details:**

Year	Labor	NLbr	NSE	Total	FTE	Adj Type
2022	106	4	0	110	1.2	1-Sided Adj
<b>Explanation:</b>	Labor add back for the full-year impact of positions vacant during the five-year average.					
<b>2022 Total</b>	<b>106</b>	<b>4</b>	<b>0</b>	<b>110</b>	<b>1.2</b>	
2023	106	4	0	110	1.2	1-Sided Adj
<b>Explanation:</b>	Labor add back for the full-year impact of positions vacant during the five-year average.					
<b>2023 Total</b>	<b>106</b>	<b>4</b>	<b>0</b>	<b>110</b>	<b>1.2</b>	
2024	106	4	0	110	1.2	1-Sided Adj
<b>Explanation:</b>	Labor add back for the full-year impact of positions vacant during the five-year average.					
<b>2024 Total</b>	<b>106</b>	<b>4</b>	<b>0</b>	<b>110</b>	<b>1.2</b>	

Note: Totals may include rounding differences.



San Diego Gas & Electric Company  
2024 GRC - REVISED  
Non-Shared Service Workpapers

Area: ADMINISTRATIVE & GENERAL  
 Witness: Rajan Agarwal  
 Category: A. Accounting and Finance Division  
 Category-Sub: 2. Accounting Operations  
 Workpaper: 1AG004.000 - Billable Project Accounting & Sundry Services (BPA & SS)

**Determination of Adjusted-Recorded (Incurred Costs):**

	2017 (\$000)	2018 (\$000)	2019 (\$000)	2020 (\$000)	2021 (\$000)
<b>Recorded (Nominal \$)*</b>					
Labor	409	599	620	604	654
Non-Labor	182	29	11	9	6
NSE	0	0	0	0	0
<b>Total</b>	<b>591</b>	<b>628</b>	<b>630</b>	<b>612</b>	<b>659</b>
FTE	6.0	8.2	7.9	7.6	7.9
<b>Adjustments (Nominal \$) **</b>					
Labor	0	0	0	0	0
Non-Labor	0	4	0	-5	-3
NSE	0	0	0	0	0
<b>Total</b>	<b>0</b>	<b>4</b>	<b>0</b>	<b>-5</b>	<b>-3</b>
FTE	0.0	0.0	0.0	0.0	0.0
<b>Recorded-Adjusted (Nominal \$)</b>					
Labor	409	599	620	604	654
Non-Labor	182	32	11	4	2
NSE	0	0	0	0	0
<b>Total</b>	<b>591</b>	<b>631</b>	<b>630</b>	<b>607</b>	<b>656</b>
FTE	6.0	8.2	7.9	7.6	7.9
<b>Vacation &amp; Sick (Nominal \$)</b>					
Labor	61	91	89	86	98
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
<b>Total</b>	<b>61</b>	<b>91</b>	<b>89</b>	<b>86</b>	<b>98</b>
FTE	1.0	1.4	1.3	1.3	1.3
<b>Escalation to 2021\$</b>					
Labor	55	59	41	22	0
Non-Labor	25	3	1	0	0
NSE	0	0	0	0	0
<b>Total</b>	<b>79</b>	<b>63</b>	<b>42</b>	<b>22</b>	<b>0</b>
FTE	0.0	0.0	0.0	0.0	0.0
<b>Recorded-Adjusted (Constant 2021\$)</b>					
Labor	524	749	750	711	752
Non-Labor	207	36	11	4	2
NSE	0	0	0	0	0
<b>Total</b>	<b>731</b>	<b>785</b>	<b>761</b>	<b>715</b>	<b>754</b>
FTE	7.0	9.6	9.2	8.9	9.2

\* After company-wide exclusions of Non-GRC costs

\*\* Refer to "Detail of Adjustments to Recorded" page for line item adjustments

Note: Totals may include rounding differences.

San Diego Gas & Electric Company  
2024 GRC - REVISED  
Non-Shared Service Workpapers

Area: ADMINISTRATIVE & GENERAL  
 Witness: Rajan Agarwal  
 Category: A. Accounting and Finance Division  
 Category-Sub: 2. Accounting Operations  
 Workpaper: 1AG004.000 - Billable Project Accounting & Sundry Services (BPA & SS)

**Summary of Adjustments to Recorded:**

In Nominal \$ (000) Incurred Costs					
Years	2017	2018	2019	2020	2021
Labor	0	0	0	0	0
Non-Labor	0	4	0	-5	-3
NSE	0	0	0	0	0
<b>Total</b>	<b>0</b>	<b>4</b>	<b>0</b>	<b>-5</b>	<b>-3</b>
FTE	0.0	0.0	0.0	0.0	0.0

**Detail of Adjustments to Recorded:**

Year	Labor	NLbr	NSE	FTE	Adj Type
<b>2017 Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	
2018	0	4	0	0.0	1-Sided Adj
<b>2018 Total</b>	<b>0</b>	<b>4</b>	<b>0</b>	<b>0.0</b>	
2019 Total	0	0	0	0.0	
2020	0	-5	0	0.0	1-Sided Adj
<b>2020 Total</b>	<b>0</b>	<b>-5</b>	<b>0</b>	<b>0.0</b>	
2021	0	-3	0	0.0	1-Sided Adj
<b>2021 Total</b>	<b>0</b>	<b>-3</b>	<b>0</b>	<b>0.0</b>	

**Explanation:** One-sided adjustment to remove long-term disability expenses that are included and forecasted in People and Culture Department (Exhibit SDG&E032).

**Explanation:** Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).

**Explanation:** Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).

*Note: Totals may include rounding differences.*

**Beginning of Workpaper**  
**1AG005.000 - Regulatory Reporting and Regulatory Accounts**

San Diego Gas & Electric Company  
2024 GRC - REVISED  
Non-Shared Service Workpapers

Area: ADMINISTRATIVE & GENERAL  
 Witness: Rajan Agarwal  
 Category: A. Accounting and Finance Division  
 Category-Sub: 3. Utility Accounting  
 Workpaper: 1AG005.000 - Regulatory Reporting and Regulatory Accounts

**Activity Description:**

The Regulatory Reporting and Regulatory Accounts groups are responsible for all regulatory accounting efforts under the Utility Accounting department. The Regulatory Reporting group is responsible for the set-up, tracking, and monitoring of the accounting for current regulatory accounts to ensure compliance with GAAP, SEC regulations, and regulatory mandates by the CPUC and FERC. The Regulatory Accounts group is responsible for development, implementation, and analysis of regulatory balancing accounts, regulatory memorandum accounts, and other cost recovery ratemaking mechanisms.

**Forecast Explanations:**

**Labor - 5-YR Average**

A five-year adjusted average was used for forecasting the Regulatory Reporting and Regulatory Accounts groups costs under the Utility Operations department. The five-year average best represents a reasonable estimate of annual costs which provides essential accounting functions for SDG&E, compliance governance, oversight of controls, and other support. It should be noted that these costs may fluctuate from year to year and is attributable to various drivers. Since these activities are managed in aggregate, this methodology is appropriate to normalize year-to-year variability and has been consistently applied for these groups in prior SDG&E GRCs.

**Non-Labor - 5-YR Average**

A five-year adjusted average was used for forecasting the Regulatory Reporting and Regulatory Accounts groups costs under the Utility Operations department. The five-year average best represents a reasonable estimate of annual costs which provides essential accounting functions for SDG&E, compliance governance, oversight of controls, and other support. It should be noted that these costs may fluctuate from year to year and is attributable to various drivers. Since these activities are managed in aggregate, this methodology is appropriate to normalize year-to-year variability and has been consistently applied for these groups in prior SDG&E GRCs.

**NSE - 5-YR Average**

N/A

**Summary of Results:**

		In 2021\$ (000) Incurred Costs								
		Adjusted-Recorded					Adjusted-Forecast			
Years		2017	2018	2019	2020	2021	2022	2023	2024	
Labor		1,437	1,478	1,230	1,243	1,269	1,332	1,554	1,554	
Non-Labor		31	10	10	9	9	14	20	20	
NSE		0	0	0	0	0	0	0	0	
<b>Total</b>		<b>1,469</b>	<b>1,488</b>	<b>1,241</b>	<b>1,252</b>	<b>1,278</b>	<b>1,346</b>	<b>1,574</b>	<b>1,574</b>	
FTE		14.6	14.9	12.4	12.0	12.1	13.2	15.2	15.2	

*Note: Totals may include rounding differences.*

San Diego Gas & Electric Company  
2024 GRC - REVISED  
Non-Shared Service Workpapers

Area: ADMINISTRATIVE & GENERAL  
 Witness: Rajan Agarwal  
 Category: A. Accounting and Finance Division  
 Category-Sub: 3. Utility Accounting  
 Workpaper: 1AG005.000 - Regulatory Reporting and Regulatory Accounts

**Summary of Adjustments to Forecast:**

In 2021 \$(000) Incurred Costs										
Forecast Method		Base Forecast			Forecast Adjustments			Adjusted-Forecast		
Years		2022	2023	2024	2022	2023	2024	2022	2023	2024
Labor	5-YR Average	1,331	1,331	1,331	0	222	222	1,331	1,553	1,553
Non-Labor	5-YR Average	14	14	14	0	6	6	14	20	20
NSE	5-YR Average	0	0	0	0	0	0	0	0	0
<b>Total</b>		<b>1,345</b>	<b>1,345</b>	<b>1,345</b>	<b>0</b>	<b>228</b>	<b>228</b>	<b>1,345</b>	<b>1,573</b>	<b>1,573</b>
FTE	5-YR Average	13.2	13.2	13.2	0.0	2.0	2.0	13.2	15.2	15.2

**Forecast Adjustment Details:**

Year	Labor	NLbr	NSE	Total	FTE	Adj Type
<b>2022 Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	
2023	111	3	0	114	1.0	1-Sided Adj
<b>Explanation:</b>	One incremental Senior Accountant due to the transfer of the Franchise Fee accounting workload from the tax department at SECC to Regulatory Reporting. The new function requires the preparation, calculation, and timely payments of franchise fees for each jurisdiction in SDG&E's territory.					
2023	111	3	0	114	1.0	1-Sided Adj
<b>Explanation:</b>	One incremental Senior Accountant to manage the incremental work due to the increasing number and complexities of regulatory balancing and memorandum accounts. With increasing complexity, more involvement is required in the regulatory process to analyze that incurred expenditure is accurate and the accounting process complies with the regulatory decisions and that the regulatory accounts are processed timely and accurately.					
<b>2023 Total</b>	<b>222</b>	<b>6</b>	<b>0</b>	<b>228</b>	<b>2.0</b>	
2024	111	3	0	114	1.0	1-Sided Adj
<b>Explanation:</b>	One incremental Senior Accountant due to the transfer of the Franchise Fee accounting workload from the tax department at SECC to Regulatory Reporting. The new function requires the preparation, calculation, and timely payments of franchise fees for each jurisdiction in SDG&E's territory.					
2024	111	3	0	114	1.0	1-Sided Adj
<b>Explanation:</b>	One incremental Senior Accountant to manage the incremental work due to the increasing number and complexities of regulatory balancing and memorandum accounts. With increasing complexity, more involvement is required in the regulatory process to analyze that incurred expenditure is accurate and the accounting process complies with the regulatory decisions and that the regulatory accounts are processed timely and accurately.					
<b>2024 Total</b>	<b>222</b>	<b>6</b>	<b>0</b>	<b>228</b>	<b>2.0</b>	

Note: Totals may include rounding differences.

SDG&E/ADMINISTRATIVE & GENERAL/Exh No:SDG&E-33-WP-R/Witness: R. Agarwal

San Diego Gas & Electric Company  
2024 GRC - REVISED  
Non-Shared Service Workpapers

Area: ADMINISTRATIVE & GENERAL  
Witness: Rajan Agarwal  
Category: A. Accounting and Finance Division  
Category-Sub: 3. Utility Accounting  
Workpaper: 1AG005.000 - Regulatory Reporting and Regulatory Accounts

**Determination of Adjusted-Recorded (Incurred Costs):**

	2017 (\$000)	2018 (\$000)	2019 (\$000)	2020 (\$000)	2021 (\$000)
<b>Recorded (Nominal \$)*</b>					
Labor	1,457	1,426	1,167	1,207	1,257
Non-Labor	76	37	18	10	14
NSE	0	0	0	0	0
<b>Total</b>	<b>1,533</b>	<b>1,463</b>	<b>1,185</b>	<b>1,217</b>	<b>1,271</b>
FTE	16.2	14.5	11.5	11.2	11.3
<b>Adjustments (Nominal \$) **</b>					
Labor	-336	-244	-150	-152	-154
Non-Labor	-48	-28	-9	-2	-5
NSE	0	0	0	0	0
<b>Total</b>	<b>-384</b>	<b>-272</b>	<b>-159</b>	<b>-154</b>	<b>-159</b>
FTE	-3.7	-1.7	-0.9	-0.9	-0.9
<b>Recorded-Adjusted (Nominal \$)</b>					
Labor	1,121	1,182	1,017	1,055	1,103
Non-Labor	28	9	10	9	9
NSE	0	0	0	0	0
<b>Total</b>	<b>1,149</b>	<b>1,191</b>	<b>1,027</b>	<b>1,063</b>	<b>1,112</b>
FTE	12.5	12.8	10.6	10.3	10.4
<b>Vacation &amp; Sick (Nominal \$)</b>					
Labor	166	179	146	150	166
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
<b>Total</b>	<b>166</b>	<b>179</b>	<b>146</b>	<b>150</b>	<b>166</b>
FTE	2.1	2.1	1.8	1.7	1.7
<b>Escalation to 2021\$</b>					
Labor	150	117	68	39	0
Non-Labor	4	1	1	1	0
NSE	0	0	0	0	0
<b>Total</b>	<b>153</b>	<b>118</b>	<b>68</b>	<b>39</b>	<b>0</b>
FTE	0.0	0.0	0.0	0.0	0.0
<b>Recorded-Adjusted (Constant 2021\$)</b>					
Labor	1,437	1,478	1,230	1,243	1,269
Non-Labor	31	10	10	9	9
NSE	0	0	0	0	0
<b>Total</b>	<b>1,469</b>	<b>1,488</b>	<b>1,241</b>	<b>1,252</b>	<b>1,278</b>
FTE	14.6	14.9	12.4	12.0	12.1

\* After company-wide exclusions of Non-GRC costs

\*\* Refer to "Detail of Adjustments to Recorded" page for line item adjustments

Note: Totals may include rounding differences.

San Diego Gas & Electric Company  
2024 GRC - REVISED  
Non-Shared Service Workpapers

Area: ADMINISTRATIVE & GENERAL  
 Witness: Rajan Agarwal  
 Category: A. Accounting and Finance Division  
 Category-Sub: 3. Utility Accounting  
 Workpaper: 1AG005.000 - Regulatory Reporting and Regulatory Accounts

**Summary of Adjustments to Recorded:**

		In Nominal \$ (000) Incurred Costs				
Years	2017	2018	2019	2020	2021	
Labor	-336	-244	-150	-152	-154	
Non-Labor	-48	-28	-9	-2	-5	
NSE	0	0	0	0	0	
<b>Total</b>	<b>-384</b>	<b>-272</b>	<b>-159</b>	<b>-154</b>	<b>-159</b>	
FTE	-3.7	-1.7	-0.9	-0.9	-0.9	

**Detail of Adjustments to Recorded:**

Year	Labor	NLbr	NSE	FTE	Adj Type
2017	-336	-48	0	-3.7	1-Sided Adj
<b>Explanation:</b>	One sided adjustment to remove costs from cost center 2100-3798 workpaper group 1AG005 - Regulatory Reporting and Regulatory Accounts as this function moved to SECC .				
<b>2017 Total</b>	<b>-336</b>	<b>-48</b>	<b>0</b>	<b>-3.7</b>	
2018	-70	-22	0	-0.8	1-Sided Adj
<b>Explanation:</b>	One sided adjustment to remove costs from cost center 2100-3798 workpaper group 1AG005 - Regulatory Reporting and Regulatory Accounts as this function moved to SECC .				
2018	-174	-7	0	-0.9	CCTR Transf To 2100-3492.000
<b>Explanation:</b>	Transfer labor and non-labor from cost center 2100-4044 in workpaper group 1AG005 - Regulatory Reporting and Regulatory Accounts to cost center 2100-3492 in workpaper group 1AG002.000 - Business Innovations and Financial Systems Client Support to align costs with where roles and activities reside and are forecasted.				
<b>2018 Total</b>	<b>-244</b>	<b>-28</b>	<b>0</b>	<b>-1.7</b>	
2019	-150	-9	0	-0.9	CCTR Transf To 2100-3492.000
<b>Explanation:</b>	Transfer labor and non-labor from cost center 2100-4044 in workpaper group 1AG005 - Regulatory Reporting and Regulatory Accounts to cost center 2100-3492 in workpaper group 1AG002.000 - Business Innovations and Financial Systems Client Support to align costs with where roles and activities reside and are forecasted.				
<b>2019 Total</b>	<b>-150</b>	<b>-9</b>	<b>0</b>	<b>-0.9</b>	
2020	0	-3	0	0.0	1-Sided Adj
<b>Explanation:</b>	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2020	0	-1	0	0.0	1-Sided Adj
<b>Explanation:</b>	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				

*Note: Totals may include rounding differences.*

San Diego Gas & Electric Company  
2024 GRC - REVISED  
Non-Shared Service Workpapers

Area: ADMINISTRATIVE & GENERAL  
 Witness: Rajan Agarwal  
 Category: A. Accounting and Finance Division  
 Category-Sub: 3. Utility Accounting  
 Workpaper: 1AG005.000 - Regulatory Reporting and Regulatory Accounts

<u>Year</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	<u>Adj Type</u>
2020	0	0	0	0.0	1-Sided Adj
<b>Explanation:</b>	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2020	-152	-16	0	-0.9	CCTR Transf To 2100-3492.000
<b>Explanation:</b>	Transfer labor and non-labor from cost center 2100-4044 in workpaper group 1AG005 - Regulatory Reporting and Regulatory Accounts to cost center 2100-3492 in workpaper group 1AG002.000 - Business Innovations and Financial Systems Client Support to align costs with where roles and activities reside and are forecasted.				
2020	0	19	0	0.0	1-Sided Adj
<b>Explanation:</b>	One-sided adjustment to remove long-term disability expenses that are included and forecasted in People and Culture Department (Exhibit SDG&E032).				
<b>2020 Total</b>	<b>-152</b>	<b>-2</b>	<b>0</b>	<b>-0.9</b>	
2021	0	-3	0	0.0	1-Sided Adj
<b>Explanation:</b>	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2021	0	-1	0	0.0	1-Sided Adj
<b>Explanation:</b>	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2021	0	0	0	0.0	1-Sided Adj
<b>Explanation:</b>	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2021	-154	-1	0	-0.9	CCTR Transf To 2100-3492.000
<b>Explanation:</b>	Transfer labor and non-labor from cost center 2100-4044 in workpaper group 1AG005 - Regulatory Reporting and Regulatory Accounts to cost center 2100-3492 in workpaper group 1AG002.000 - Business Innovations and Financial Systems Client Support to align costs with where roles and activities reside and are forecasted.				
<b>2021 Total</b>	<b>-154</b>	<b>-5</b>	<b>0</b>	<b>-0.9</b>	

Note: Totals may include rounding differences.



**Beginning of Workpaper**  
**1AG001.000 - Financial & Business Planning**

San Diego Gas & Electric Company  
2024 GRC - REVISED  
Non-Shared Service Workpapers

Area: ADMINISTRATIVE & GENERAL  
 Witness: Rajan Agarwal  
 Category: A. Accounting and Finance Division  
 Category-Sub: 4. Financial & Business Planning  
 Workpaper: 1AG001.000 - Financial & Business Planning

**Activity Description:**

The Financial and Business Planning department develops the financial plans, oversees the budgeting for O&M and capital budgets, monitors financial performance, and performs all cash flow forecasting and Treasury functions. The department includes three groups: 1) Financial Planning, 2) Business Planning, and 3) Financial & Strategic Analysis.

**Forecast Explanations:**

**Labor - Base YR Rec**

A base year forecast was used for forecasting the Financial & Business Planning costs. These expenses will be included in the TY 2024 revenue requirement as forecasted. Per the 2019 GRC Decision (D.)19-09-051 the charging methodology for this department changed from charging a portion of costs directly to projects to all costs being charged directly to A&G, with capital allocations done indirectly. Therefore, the base year is the most representative forecast for costs in the Financial & Business Planning department.

**Non-Labor - Base YR Rec**

A base year forecast was used for forecasting the Financial & Business Planning costs. These expenses will be included in the TY 2024 revenue requirement as forecasted. Per the 2019 GRC Decision (D.)19-09-051 the charging methodology for this department changed from charging a portion of costs directly to projects to all costs being charged directly to A&G, with capital allocations done indirectly. Therefore, the base year is the most representative forecast for costs in the Financial & Business Planning department.

**NSE - Base YR Rec**

N/A

**Summary of Results:**

		In 2021\$ (000) Incurred Costs								
		Adjusted-Recorded					Adjusted-Forecast			
Years		2017	2018	2019	2020	2021	2022	2023	2024	
Labor		3,728	4,186	4,757	5,933	5,831	5,977	6,088	6,311	
Non-Labor		101	138	157	104	50	53	56	62	
NSE		0	0	0	0	0	0	0	0	
<b>Total</b>		<b>3,829</b>	<b>4,323</b>	<b>4,914</b>	<b>6,037</b>	<b>5,882</b>	<b>6,030</b>	<b>6,144</b>	<b>6,373</b>	
FTE		32.2	33.5	39.6	51.0	50.7	52.0	53.0	55.0	

*Note: Totals may include rounding differences.*

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Area: ADMINISTRATIVE & GENERAL  
 Witness: Rajan Agarwal  
 Category: A. Accounting and Finance Division  
 Category-Sub: 4. Financial & Business Planning  
 Workpaper: 1AG001.000 - Financial & Business Planning

**Summary of Adjustments to Forecast:**

In 2021 \$(000) Incurred Costs										
Forecast Method		Base Forecast			Forecast Adjustments			Adjusted-Forecast		
Years		2022	2023	2024	2022	2023	2024	2022	2023	2024
Labor	Base YR Rec	5,831	5,831	5,831	145	256	479	5,976	6,087	6,310
Non-Labor	Base YR Rec	50	50	50	4	7	13	54	57	63
NSE	Base YR Rec	0	0	0	0	0	0	0	0	0
<b>Total</b>		<b>5,882</b>	<b>5,882</b>	<b>5,882</b>	<b>149</b>	<b>263</b>	<b>492</b>	<b>6,031</b>	<b>6,145</b>	<b>6,374</b>
FTE	Base YR Rec	50.7	50.7	50.7	1.3	2.3	4.3	52.0	53.0	55.0

**Forecast Adjustment Details:**

Year	Labor	NLbr	NSE	Total	FTE	Adj Type
2022	145	4	0	149	1.3	1-Sided Adj
<b>Explanation:</b> Labor add back for the full-year impact of positions vacant during the base year.						
<b>2022 Total</b>						
	<b>145</b>	<b>4</b>	<b>0</b>	<b>149</b>	<b>1.3</b>	
2023	111	3	0	114	1.0	1-Sided Adj
<b>Explanation:</b> Two incremental Senior Business Analyst FTEs starting mid-year due to increased O&M and Capital Planning activities. These additional FTEs are needed to provide financial support and analysis related to the increased capital projects and O&M initiatives, and to comply with CPUC RSAR reporting requirements for accountability reporting.						
2023	145	4	0	149	1.3	1-Sided Adj
<b>Explanation:</b> Labor add back for the full-year impact of positions vacant during the base year.						
<b>2023 Total</b>						
	<b>256</b>	<b>7</b>	<b>0</b>	<b>263</b>	<b>2.3</b>	
2024	334	9	0	343	3.0	1-Sided Adj
<b>Explanation:</b> Three incremental Senior Business Analyst FTEs due to increased O&M and Capital Planning activities. These additional FTEs are needed to provide financial support and analysis related to the increased capital projects and O&M initiatives, and to comply with CPUC RSAR reporting requirements for accountability reporting.						
2024	145	4	0	149	1.3	1-Sided Adj
<b>Explanation:</b> Labor add back for the full-year impact of positions vacant during the base year.						
<b>2024 Total</b>						
	<b>479</b>	<b>13</b>	<b>0</b>	<b>492</b>	<b>4.3</b>	

Note: Totals may include rounding differences.

SDG&E/ADMINISTRATIVE & GENERAL/Exh No:SDG&E-33-WP-R/Witness: R. Agarwal

San Diego Gas & Electric Company  
2024 GRC - REVISED  
Non-Shared Service Workpapers

Area: ADMINISTRATIVE & GENERAL  
Witness: Rajan Agarwal  
Category: A. Accounting and Finance Division  
Category-Sub: 4. Financial & Business Planning  
Workpaper: 1AG001.000 - Financial & Business Planning

**Determination of Adjusted-Recorded (Incurred Costs):**

	2017 (\$000)	2018 (\$000)	2019 (\$000)	2020 (\$000)	2021 (\$000)
<b>Recorded (Nominal \$)*</b>					
Labor	2,960	3,410	3,895	5,061	4,974
Non-Labor	89	125	146	117	67
NSE	0	0	0	0	0
<b>Total</b>	<b>3,049</b>	<b>3,535</b>	<b>4,041</b>	<b>5,179</b>	<b>5,041</b>
FTE	27.5	28.8	33.3	43.7	42.0
<b>Adjustments (Nominal \$) **</b>					
Labor	-52	-63	37	-26	96
Non-Labor	0	0	0	-21	-16
NSE	0	0	0	0	0
<b>Total</b>	<b>-52</b>	<b>-63</b>	<b>37</b>	<b>-47</b>	<b>79</b>
FTE	0.1	0.0	0.8	0.2	1.3
<b>Recorded-Adjusted (Nominal \$)</b>					
Labor	2,909	3,347	3,932	5,035	5,070
Non-Labor	89	125	146	96	50
NSE	0	0	0	0	0
<b>Total</b>	<b>2,998</b>	<b>3,472</b>	<b>4,078</b>	<b>5,131</b>	<b>5,120</b>
FTE	27.6	28.7	34.1	43.9	43.3
<b>Vacation &amp; Sick (Nominal \$)</b>					
Labor	432	507	563	714	762
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
<b>Total</b>	<b>432</b>	<b>507</b>	<b>563</b>	<b>714</b>	<b>762</b>
FTE	4.6	4.8	5.5	7.1	7.4
<b>Escalation to 2021\$</b>					
Labor	388	332	262	184	0
Non-Labor	12	13	11	7	0
NSE	0	0	0	0	0
<b>Total</b>	<b>400</b>	<b>344</b>	<b>273</b>	<b>191</b>	<b>0</b>
FTE	0.0	0.0	0.0	0.0	0.0
<b>Recorded-Adjusted (Constant 2021\$)</b>					
Labor	3,728	4,186	4,757	5,933	5,831
Non-Labor	101	138	157	104	50
NSE	0	0	0	0	0
<b>Total</b>	<b>3,829</b>	<b>4,323</b>	<b>4,914</b>	<b>6,037</b>	<b>5,882</b>
FTE	32.2	33.5	39.6	51.0	50.7

\* After company-wide exclusions of Non-GRC costs

\*\* Refer to "Detail of Adjustments to Recorded" page for line item adjustments

Note: Totals may include rounding differences.

San Diego Gas & Electric Company  
2024 GRC - REVISED  
Non-Shared Service Workpapers

Area: ADMINISTRATIVE & GENERAL  
 Witness: Rajan Agarwal  
 Category: A. Accounting and Finance Division  
 Category-Sub: 4. Financial & Business Planning  
 Workpaper: 1AG001.000 - Financial & Business Planning

**Summary of Adjustments to Recorded:**

In Nominal \$ (000) Incurred Costs					
Years	2017	2018	2019	2020	2021
Labor	-52	-63	37	-26	96
Non-Labor	0	0	0	-21	-16
NSE	0	0	0	0	0
<b>Total</b>	<b>-52</b>	<b>-63</b>	<b>37</b>	<b>-47</b>	<b>79</b>
FTE	0.1	0.0	0.8	0.2	1.3

**Detail of Adjustments to Recorded:**

Year	Labor	NLbr	NSE	FTE	Adj Type
2017	47	0	0	0.9	CCTR Transf From 2100-0274.000
<b>Explanation:</b>	Transfer labor from cost center 2100-0274 in workpaper group 2100-0274 - Affiliate Billing & Costing (ABC) to cost center 2100-3067 in workpaper group 1AG001 - Financial & Business Planning to align costs with where roles reside and are forecasted.				
2017	-99	0	0	-0.8	CCTR Transf To 2100-4142.000
<b>Explanation:</b>	Transfer labor from cost center 2100-3681 in workpaper group 1AG001 Financial & Business Planning to cost center 2100-4142 in workpaper group 1AG002 Business Innovations and Financial Systems Client Support to align costs with where roles reside and are forecasted.				
<b>2017 Total</b>	<b>-52</b>	<b>0</b>	<b>0</b>	<b>0.1</b>	
2018	43	0	0	0.8	CCTR Transf From 2100-0274.000
<b>Explanation:</b>	Transfer labor from cost center 2100-0274 in workpaper group 2100-0274 - Affiliate Billing & Costing (ABC) to cost center 2100-3067 in workpaper group 1AG001 - Financial & Business Planning to align costs with where roles reside and are forecasted.				
2018	-107	0	0	-0.8	CCTR Transf To 2100-4142.000
<b>Explanation:</b>	Transfer labor from cost center 2100-3681 in workpaper group 1AG001 Financial & Business Planning to cost center 2100-4142 in workpaper group 1AG002 Business Innovations and Financial Systems Client Support to align costs with where roles reside and are forecasted.				
<b>2018 Total</b>	<b>-63</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	
2019	50	0	0	0.9	CCTR Transf From 2100-0274.000
<b>Explanation:</b>	Transfer labor from cost center 2100-0274 in workpaper group 2100-0274 - Affiliate Billing & Costing (ABC) to cost center 2100-3067 in workpaper group 1AG001 - Financial & Business Planning to align costs with where roles reside and are forecasted.				
2019	95	0	0	0.7	CCTR Transf From 2100-0657.000
<b>Explanation:</b>	Transfer labor from cost center 2100-0657 in workpaper group 1AG000 VP - Controller & CAO to cost center 2100-0071 in workpaper group 1AG001 Financial & Business Planning to align costs with where roles reside and are forecasted.				

*Note: Totals may include rounding differences.*

San Diego Gas & Electric Company  
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Non-Shared Service Workpapers

Area: ADMINISTRATIVE & GENERAL  
Witness: Rajan Agarwal  
Category: A. Accounting and Finance Division  
Category-Sub: 4. Financial & Business Planning  
Workpaper: 1AG001.000 - Financial & Business Planning

<u>Year</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	<u>Adj Type</u>
2019	-108	0	0	-0.8	CCTR Transf To 2100-4142.000
<b>Explanation:</b>	Transfer labor from cost center 2100-3681 in workpaper group 1AG001 Financial & Business Planning to cost center 2100-4142 in workpaper group 1AG002 Business Innovations and Financial Systems Client Support to align costs with where roles reside and are forecasted.				
<b>2019 Total</b>	<b>37</b>	<b>0</b>	<b>0</b>	<b>0.8</b>	
2020	0	-2	0	0.0	1-Sided Adj
<b>Explanation:</b>	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2020	0	-2	0	0.0	1-Sided Adj
<b>Explanation:</b>	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2020	52	0	0	0.9	CCTR Transf From 2100-0274.000
<b>Explanation:</b>	Transfer labor from cost center 2100-0274 in workpaper group 2100-0274 - Affiliate Billing & Costing (ABC) to cost center 2100-3067 in workpaper group 1AG001 - Financial & Business Planning to align costs with where roles reside and are forecasted.				
2020	0	-8	0	0.0	1-Sided Adj
<b>Explanation:</b>	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2020	0	-3	0	0.0	1-Sided Adj
<b>Explanation:</b>	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2020	0	0	0	0.0	1-Sided Adj
<b>Explanation:</b>	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2020	0	-2	0	0.0	1-Sided Adj
<b>Explanation:</b>	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2020	0	-3	0	0.0	1-Sided Adj
<b>Explanation:</b>	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2020	-113	0	0	-0.8	CCTR Transf To 2100-4142.000
<b>Explanation:</b>	Transfer labor from cost center 2100-3681 in workpaper group 1AG001 Financial & Business Planning to cost center 2100-4142 in workpaper group 1AG002 Business Innovations and Financial Systems Client Support to align costs with where roles reside and are forecasted.				
2020	35	0	0	0.1	1-Sided Adj
<b>Explanation:</b>	Add back labor charged to capital.				

Note: Totals may include rounding differences.

San Diego Gas & Electric Company  
2024 GRC - REVISED  
Non-Shared Service Workpapers

Area: ADMINISTRATIVE & GENERAL  
 Witness: Rajan Agarwal  
 Category: A. Accounting and Finance Division  
 Category-Sub: 4. Financial & Business Planning  
 Workpaper: 1AG001.000 - Financial & Business Planning

<u>Year</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	<u>Adj Type</u>
<b>2020 Total</b>	<b>-26</b>	<b>-21</b>	<b>0</b>	<b>0.2</b>	
2021	0	-2	0	0.0	1-Sided Adj
<b>Explanation:</b>	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2021	0	-2	0	0.0	1-Sided Adj
<b>Explanation:</b>	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2021	34	0	0	0.6	CCTR Transf From 2100-0274.000
<b>Explanation:</b>	Transfer labor from cost center 2100-0274 in workpaper group 2100-0274 - Affiliate Billing & Costing (ABC) to cost center 2100-3067 in workpaper group 1AG001 - Financial & Business Planning to align costs with where roles reside and are forecasted.				
2021	0	-5	0	0.0	1-Sided Adj
<b>Explanation:</b>	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2021	0	-2	0	0.0	1-Sided Adj
<b>Explanation:</b>	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2021	0	0	0	0.0	1-Sided Adj
<b>Explanation:</b>	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2021	0	-2	0	0.0	1-Sided Adj
<b>Explanation:</b>	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2021	0	-2	0	0.0	1-Sided Adj
<b>Explanation:</b>	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2021	-18	0	0	-0.1	CCTR Transf To 2100-4142.000
<b>Explanation:</b>	Transfer labor from cost center 2100-3681 in workpaper group 1AG001 Financial & Business Planning to cost center 2100-4142 in workpaper group 1AG002 Business Innovations and Financial Systems Client Support to align costs with where roles reside and are forecasted.				
2021	79	0	0	0.8	1-Sided Adj
<b>Explanation:</b>	Add back labor charged to capital.				
<b>2021 Total</b>	<b>96</b>	<b>-16</b>	<b>0</b>	<b>1.3</b>	

Note: Totals may include rounding differences.

**Beginning of Workpaper**  
**1AG002.000 - Business Innovations and Financial Systems Client Support**



San Diego Gas & Electric Company  
2024 GRC - REVISED  
Non-Shared Service Workpapers

Area: ADMINISTRATIVE & GENERAL  
Witness: Rajan Agarwal  
Category: A. Accounting and Finance Division  
Category-Sub: 5. Business Innovations & Systems & Financial Systems  
Workpaper: 1AG002.000 - Business Innovations and Financial Systems Client Support

**Activity Description:**

The Business Innovations and Financial Systems Client Support groups are responsible for supporting the financial system applications and reporting environments in various financial systems used for internal cost management reporting. The Business Innovations group is responsible for business process optimization and technology support to the SDG&E Accounting and Finance division, which includes identifying efficiencies that can be achieved by process and/or technology changes, automation of processes, and to help implement those changes. Financial Systems Client Support monitors the financial systems for accurate recording and reporting of financial transactions.

**Forecast Explanations:**

**Labor - 5-YR Average**

A five-year adjusted average was used for forecasting the Business Innovations and Financial Systems Client Support costs under the Business Innovations & Systems and Financial Systems Client Support department. These expenses will be included in the TY 2024 revenue requirement as forecasted. The five-year average for the Business Innovations and Financial Systems Client Support groups best represents a reasonable estimate of annual costs which provides compliance governance, oversight of controls, and other support. It should be noted that these costs may fluctuate from year to year and is attributable to various drivers. Since these activities are managed in aggregate, this methodology is appropriate to normalize year-to-year variability and has been consistently applied for these groups in prior SDG&E GRCs.

**Non-Labor - 5-YR Average**

A five-year adjusted average was used for forecasting the Business Innovations and Financial Systems Client Support costs under the Business Innovations & Systems and Financial Systems Client Support department. These expenses will be included in the TY 2024 revenue requirement as forecasted. The five-year average for the Business Innovations and Financial Systems Client Support groups best represents a reasonable estimate of annual costs which provides compliance governance, oversight of controls, and other support. It should be noted that these costs may fluctuate from year to year and is attributable to various drivers. Since these activities are managed in aggregate, this methodology is appropriate to normalize year-to-year variability and has been consistently applied for these groups in prior SDG&E GRCs.

**NSE - 5-YR Average**

N/A

*Note: Totals may include rounding differences.*

San Diego Gas & Electric Company  
2024 GRC - REVISED  
Non-Shared Service Workpapers

Area: ADMINISTRATIVE & GENERAL  
 Witness: Rajan Agarwal  
 Category: A. Accounting and Finance Division  
 Category-Sub: 5. Business Innovations & Systems & Financial Systems  
 Workpaper: 1AG002.000 - Business Innovations and Financial Systems Client Support

**Summary of Results:**

		<b>In 2021\$ (000) Incurred Costs</b>								
		<b>Adjusted-Recorded</b>					<b>Adjusted-Forecast</b>			
<b>Years</b>		<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	
Labor		602	750	712	710	676	710	710	710	
Non-Labor		10	10	14	27	3	14	14	14	
NSE		0	0	0	0	0	0	0	0	
<b>Total</b>		<b>612</b>	<b>760</b>	<b>726</b>	<b>737</b>	<b>679</b>	<b>724</b>	<b>724</b>	<b>724</b>	
FTE		4.6	5.0	4.9	4.7	4.8	5.0	5.0	5.0	

*Note: Totals may include rounding differences.*

San Diego Gas & Electric Company  
2024 GRC - REVISED  
Non-Shared Service Workpapers

Area: ADMINISTRATIVE & GENERAL  
 Witness: Rajan Agarwal  
 Category: A. Accounting and Finance Division  
 Category-Sub: 5. Business Innovations & Systems & Financial Systems  
 Workpaper: 1AG002.000 - Business Innovations and Financial Systems Client Support

**Summary of Adjustments to Forecast:**

In 2021 \$(000) Incurred Costs										
Forecast Method		Base Forecast			Forecast Adjustments			Adjusted-Forecast		
Years		2022	2023	2024	2022	2023	2024	2022	2023	2024
Labor	5-YR Average	690	690	690	20	20	20	710	710	710
Non-Labor	5-YR Average	13	13	13	1	1	1	14	14	14
NSE	5-YR Average	0	0	0	0	0	0	0	0	0
<b>Total</b>		<b>703</b>	<b>703</b>	<b>703</b>	<b>21</b>	<b>21</b>	<b>21</b>	<b>724</b>	<b>724</b>	<b>724</b>
FTE	5-YR Average	4.8	4.8	4.8	0.2	0.2	0.2	5.0	5.0	5.0

**Forecast Adjustment Details:**

Year	Labor	NLbr	NSE	Total	FTE	Adj Type
2022	20	1	0	21	0.2	1-Sided Adj
<b>Explanation:</b>	Labor add back for the full-year impact of positions vacant during the five-year average.					
<b>2022 Total</b>	<b>20</b>	<b>1</b>	<b>0</b>	<b>21</b>	<b>0.2</b>	
2023	20	1	0	21	0.2	1-Sided Adj
<b>Explanation:</b>	Labor add back for the full-year impact of positions vacant during the five-year average.					
<b>2023 Total</b>	<b>20</b>	<b>1</b>	<b>0</b>	<b>21</b>	<b>0.2</b>	
2024	20	1	0	21	0.2	1-Sided Adj
<b>Explanation:</b>	Labor add back for the full-year impact of positions vacant during the five-year average.					
<b>2024 Total</b>	<b>20</b>	<b>1</b>	<b>0</b>	<b>21</b>	<b>0.2</b>	

Note: Totals may include rounding differences.

SDG&E/ADMINISTRATIVE & GENERAL/Exh No:SDG&E-33-WP-R/Witness: R. Agarwal

San Diego Gas & Electric Company  
2024 GRC - REVISED  
Non-Shared Service Workpapers

Area: ADMINISTRATIVE & GENERAL  
Witness: Rajan Agarwal  
Category: A. Accounting and Finance Division  
Category-Sub: 5. Business Innovations & Systems & Financial Systems  
Workpaper: 1AG002.000 - Business Innovations and Financial Systems Client Support

**Determination of Adjusted-Recorded (Incurred Costs):**

	2017 (\$000)	2018 (\$000)	2019 (\$000)	2020 (\$000)	2021 (\$000)
<b>Recorded (Nominal \$)*</b>					
Labor	408	319	330	337	416
Non-Labor	9	3	4	10	3
NSE	0	0	0	0	0
<b>Total</b>	<b>416</b>	<b>322</b>	<b>334</b>	<b>347</b>	<b>418</b>
FTE	3.4	2.6	2.6	2.4	3.1
<b>Adjustments (Nominal \$) **</b>					
Labor	62	281	259	266	172
Non-Labor	0	7	9	16	0
NSE	0	0	0	0	0
<b>Total</b>	<b>62</b>	<b>287</b>	<b>267</b>	<b>281</b>	<b>172</b>
FTE	0.5	1.7	1.7	1.7	1.0
<b>Recorded-Adjusted (Nominal \$)</b>					
Labor	470	600	588	603	588
Non-Labor	9	9	13	25	3
NSE	0	0	0	0	0
<b>Total</b>	<b>479</b>	<b>609</b>	<b>601</b>	<b>628</b>	<b>590</b>
FTE	3.9	4.3	4.3	4.1	4.1
<b>Vacation &amp; Sick (Nominal \$)</b>					
Labor	70	91	84	85	88
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
<b>Total</b>	<b>70</b>	<b>91</b>	<b>84</b>	<b>85</b>	<b>88</b>
FTE	0.7	0.7	0.6	0.6	0.7
<b>Escalation to 2021\$</b>					
Labor	63	59	39	22	0
Non-Labor	1	1	1	2	0
NSE	0	0	0	0	0
<b>Total</b>	<b>64</b>	<b>60</b>	<b>40</b>	<b>24</b>	<b>0</b>
FTE	0.0	0.0	0.0	0.0	0.0
<b>Recorded-Adjusted (Constant 2021\$)</b>					
Labor	602	750	712	710	676
Non-Labor	10	10	14	27	3
NSE	0	0	0	0	0
<b>Total</b>	<b>612</b>	<b>760</b>	<b>726</b>	<b>737</b>	<b>679</b>
FTE	4.6	5.0	4.9	4.7	4.8

\* After company-wide exclusions of Non-GRC costs

\*\* Refer to "Detail of Adjustments to Recorded" page for line item adjustments

Note: Totals may include rounding differences.

San Diego Gas & Electric Company  
2024 GRC - REVISED  
Non-Shared Service Workpapers

Area: ADMINISTRATIVE & GENERAL  
 Witness: Rajan Agarwal  
 Category: A. Accounting and Finance Division  
 Category-Sub: 5. Business Innovations & Systems & Financial Systems  
 Workpaper: 1AG002.000 - Business Innovations and Financial Systems Client Support

**Summary of Adjustments to Recorded:**

In Nominal \$ (000) Incurred Costs					
Years	2017	2018	2019	2020	2021
Labor	62	281	259	266	172
Non-Labor	0	7	9	16	0.141
NSE	0	0	0	0	0
<b>Total</b>	<b>62</b>	<b>287</b>	<b>267</b>	<b>281</b>	<b>172</b>
FTE	0.5	1.7	1.7	1.7	1.0

**Detail of Adjustments to Recorded:**

Year	Labor	NLbr	NSE	FTE	Adj Type
2017	99	0	0	0.8	CCTR Transf From 2100-3681.000
<b>Explanation:</b>	Transfer labor from cost center 2100-3681 in workpaper group 1AG001 Financial & Business Planning to cost center 2100-4142 in workpaper group 1AG002 Business Innovations and Financial Systems Client Support to align costs with where roles reside and are forecasted.				
2017	-37	0	0	-0.3	CCTR Transf To 2100-3555.000
<b>Explanation:</b>	Transfer labor from cost center 2100-3492 in workpaper group 1AG002 Business Innovations and Financial Systems Client Support to cost center 2100-3555 in workpaper group 2100-3555 - Accounting Research & Business Controls to align costs with where roles reside and are forecasted.				
<b>2017 Total</b>	<b>62</b>	<b>0</b>	<b>0</b>	<b>0.5</b>	
2018	107	0	0	0.8	CCTR Transf From 2100-3681.000
<b>Explanation:</b>	Transfer labor from cost center 2100-3681 in workpaper group 1AG001 Financial & Business Planning to cost center 2100-4142 in workpaper group 1AG002 Business Innovations and Financial Systems Client Support to align costs with where roles reside and are forecasted.				
2018	174	7	0	0.9	CCTR Transf From 2100-4044.000
<b>Explanation:</b>	Transfer labor and non-labor from cost center 2100-4044 in workpaper group 1AG005 - Regulatory Reporting and Regulatory Accounts to cost center 2100-3492 in workpaper group 1AG002.000 - Business Innovations and Financial Systems Client Support to align costs with where roles and activities reside and are forecasted.				
<b>2018 Total</b>	<b>281</b>	<b>7</b>	<b>0</b>	<b>1.7</b>	
2019	150	9	0	0.9	CCTR Transf From 2100-4044.000
<b>Explanation:</b>	Transfer labor and non-labor from cost center 2100-4044 in workpaper group 1AG005 - Regulatory Reporting and Regulatory Accounts to cost center 2100-3492 in workpaper group 1AG002.000 - Business Innovations and Financial Systems Client Support to align costs with where roles and activities reside and are forecasted.				
2019	108	0	0	0.8	CCTR Transf From 2100-3681.000

*Note: Totals may include rounding differences.*

San Diego Gas & Electric Company  
2024 GRC - REVISED  
Non-Shared Service Workpapers

Area: ADMINISTRATIVE & GENERAL  
 Witness: Rajan Agarwal  
 Category: A. Accounting and Finance Division  
 Category-Sub: 5. Business Innovations & Systems & Financial Systems  
 Workpaper: 1AG002.000 - Business Innovations and Financial Systems Client Support

<u>Year</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	<u>Adj Type</u>
<b>Explanation:</b>	Transfer labor from cost center 2100-3681 in workpaper group 1AG001 Financial & Business Planning to cost center 2100-4142 in workpaper group 1AG002 Business Innovations and Financial Systems Client Support to align costs with where roles reside and are forecasted.				
<b>2019 Total</b>	<b>259</b>	<b>9</b>	<b>0</b>	<b>1.7</b>	
2020	0	-1	0	0.0	1-Sided Adj
<b>Explanation:</b>	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2020	152	16	0	0.9	CCTR Transf From 2100-4044.000
<b>Explanation:</b>	Transfer labor and non-labor from cost center 2100-4044 in workpaper group 1AG005 - Regulatory Reporting and Regulatory Accounts to cost center 2100-3492 in workpaper group 1AG002.000 - Business Innovations and Financial Systems Client Support to align costs with where roles and activities reside and are forecasted.				
2020	113	0	0	0.8	CCTR Transf From 2100-3681.000
<b>Explanation:</b>	Transfer labor from cost center 2100-3681 in workpaper group 1AG001 Financial & Business Planning to cost center 2100-4142 in workpaper group 1AG002 Business Innovations and Financial Systems Client Support to align costs with where roles reside and are forecasted.				
<b>2020 Total</b>	<b>266</b>	<b>16</b>	<b>0</b>	<b>1.7</b>	
2021	0	-1	0	0.0	1-Sided Adj
<b>Explanation:</b>	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2021	154	1	0	0.9	CCTR Transf From 2100-4044.000
<b>Explanation:</b>	Transfer labor and non-labor from cost center 2100-4044 in workpaper group 1AG005 - Regulatory Reporting and Regulatory Accounts to cost center 2100-3492 in workpaper group 1AG002.000 - Business Innovations and Financial Systems Client Support to align costs with where roles and activities reside and are forecasted.				
2021	18	0	0	0.1	CCTR Transf From 2100-3681.000
<b>Explanation:</b>	Transfer labor from cost center 2100-3681 in workpaper group 1AG001 Financial & Business Planning to cost center 2100-4142 in workpaper group 1AG002 Business Innovations and Financial Systems Client Support to align costs with where roles reside and are forecasted.				
<b>2021 Total</b>	<b>172</b>	<b>0</b>	<b>0</b>	<b>1.0</b>	

Note: Totals may include rounding differences.

San Diego Gas & Electric Company  
2024 GRC - REVISED  
Non-Shared Service Workpapers

Area: ADMINISTRATIVE & GENERAL  
Witness: Rajan Agarwal  
Category: B. Legal Division  
Workpaper: VARIOUS

**Summary for Category: B. Legal Division**

	In 2021\$ (000) Incurred Costs			
	Adjusted-Recorded	Adjusted-Forecast		
	2021	2022	2023	2024
Labor	11,116	10,352	10,922	11,144
Non-Labor	3,449	4,352	4,364	4,367
NSE	0	0	0	0
<b>Total</b>	<b>14,565</b>	<b>14,704</b>	<b>15,286</b>	<b>15,511</b>
FTE	62.9	59.9	63.9	64.9

**Workpapers belonging to this Category:**

**1AG006.000 General Counsel**

Labor	10,091	9,248	9,707	9,929
Non-Labor	243	599	608	611
NSE	0	0	0	0
<b>Total</b>	<b>10,334</b>	<b>9,847</b>	<b>10,315</b>	<b>10,540</b>
FTE	52.4	48.9	51.9	52.9

**1AG007.000 Claims**

Labor	1,025	1,104	1,215	1,215
Non-Labor	28	41	44	44
NSE	0	0	0	0
<b>Total</b>	<b>1,053</b>	<b>1,145</b>	<b>1,259</b>	<b>1,259</b>
FTE	10.5	11.0	12.0	12.0

**1AG008.000 Claims Payments and Recovery Costs**

Labor	0	0	0	0
Non-Labor	3,178	3,712	3,712	3,712
NSE	0	0	0	0
<b>Total</b>	<b>3,178</b>	<b>3,712</b>	<b>3,712</b>	<b>3,712</b>
FTE	0.0	0.0	0.0	0.0

*Note: Totals may include rounding differences.*

**Beginning of Workpaper**  
**1AG006.000 - General Counsel**



San Diego Gas & Electric Company  
2024 GRC - REVISED  
Non-Shared Service Workpapers

Area: ADMINISTRATIVE & GENERAL  
Witness: Rajan Agarwal  
Category: B. Legal Division  
Category-Sub: 1. Legal  
Workpaper: 1AG006.000 - General Counsel

**Activity Description:**

The General Counsel department under the Legal Division is headed by a Senior Vice President (SVP) & General Counsel, who oversee and manage legal matters for SDG&E with the support of personnel in five disciplines of law. SDG&E's General Counsel also includes the Ethics & Workplace Culture and a staff of legal research attorneys, paralegals, and administrative assistants. General Counsel department costs directly related to the electric transmission business are not included in this request and are recovered through electric transmission rates regulated by the FERC. Costs for lobbying, civic, and related activities, and other nonallowable expenses have also been removed. The General Counsel department provides legal expertise in the areas of Regulatory, Federal, Litigation and Wildfire Mitigation, Commercial, and Environmental and Real Estate Law as well as Ethics and Workplace Culture for SDG&E. The Law Department is headed by a General Counsel charged with representing the legal interests of SDG&E. The General Counsel is supported by Assistant General Counsels, Chief Counsel, and their staff.

**Forecast Explanations:**

**Labor - 5-YR Average**

A five-year adjusted average was used for forecasting the General Counsel costs. These expenses will be included in the TY 2024 revenue requirement as forecasted. The five-year average best represents a reasonable estimate of annual costs when considering year-to-year variability, including the cyclical nature of certain costs, which provides essential compliance governance, oversight, and other support. It should be noted that the year-to-year variability is attributable to various drivers. Since these activities are managed in aggregate, this methodology is appropriate to normalize year-to-year variability and has been consistently applied for this department in prior SDG&E GRCs.

**Non-Labor - 5-YR Average**

A five-year adjusted average was used for forecasting the General Counsel costs. These expenses will be included in the TY 2024 revenue requirement as forecasted. In addition, the five-year average was adjusted for travel related activities as the amount in the five-year average is understated because of travel curtailment due to COVID-19 pandemic restrictions. Travel is expected to return as travel and meeting restrictions abate. This adjustment is based upon the three-year average (2017-2019) for travel costs. These expenses will be included in the TY 2024 revenue requirement as forecasted. The five-year average best represents a reasonable estimate of annual costs when considering year-to-year variability, including the cyclical nature of certain costs, which provides essential compliance governance, oversight, and other support. It should be noted that the year-to-year variability is attributable to various drivers. Since these activities are managed in aggregate, this methodology is appropriate to normalize year-to-year variability and has been consistently applied for this department in prior SDG&E GRCs.

**NSE - 5-YR Average**

N/A

*Note: Totals may include rounding differences.*

San Diego Gas & Electric Company  
2024 GRC - REVISED  
Non-Shared Service Workpapers

Area: ADMINISTRATIVE & GENERAL  
 Witness: Rajan Agarwal  
 Category: B. Legal Division  
 Category-Sub: 1. Legal  
 Workpaper: 1AG006.000 - General Counsel

**Summary of Results:**

		<b>In 2021\$ (000) Incurred Costs</b>								
		<b>Adjusted-Recorded</b>					<b>Adjusted-Forecast</b>			
<b>Years</b>		<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	
Labor		8,414	8,295	8,414	9,477	10,091	9,249	9,708	9,930	
Non-Labor		874	365	529	727	243	599	608	611	
NSE		0	0	0	0	0	0	0	0	
<b>Total</b>		<b>9,288</b>	<b>8,661</b>	<b>8,943</b>	<b>10,204</b>	<b>10,335</b>	<b>9,848</b>	<b>10,316</b>	<b>10,541</b>	
FTE		44.5	43.1	44.2	49.0	52.4	48.9	51.9	52.9	

*Note: Totals may include rounding differences.*

San Diego Gas & Electric Company  
2024 GRC - REVISED  
Non-Shared Service Workpapers

Area: ADMINISTRATIVE & GENERAL  
Witness: Rajan Agarwal  
Category: B. Legal Division  
Category-Sub: 1. Legal  
Workpaper: 1AG006.000 - General Counsel

**Summary of Adjustments to Forecast:**

In 2021 \$(000) Incurred Costs										
Forecast Method		Base Forecast			Forecast Adjustments			Adjusted-Forecast		
Years		2022	2023	2024	2022	2023	2024	2022	2023	2024
Labor	5-YR Average	8,938	8,938	8,938	310	769	991	9,248	9,707	9,929
Non-Labor	5-YR Average	548	548	548	51	60	63	599	608	611
NSE	5-YR Average	0	0	0	0	0	0	0	0	0
<b>Total</b>		<b>9,486</b>	<b>9,486</b>	<b>9,486</b>	<b>361</b>	<b>829</b>	<b>1,054</b>	<b>9,847</b>	<b>10,315</b>	<b>10,540</b>
FTE	5-YR Average	46.7	46.7	46.7	2.2	5.2	6.2	48.9	51.9	52.9

**Forecast Adjustment Details:**

Year	Labor	NLbr	NSE	Total	FTE	Adj Type
2022	310	7	0	317	2.2	1-Sided Adj
<b>Explanation:</b>	Labor add back for the full-year impact of positions vacant during the five-year average.					
2022	0	44	0	44	0.0	1-Sided Adj
<b>Explanation:</b>	Non-labor add back for travel related activities as the amount in the five-year average is understated because of travel curtailment due to COVID-19 pandemic restrictions. Travel is expected to return as travel and meeting restrictions abate. This adjustment is based upon the three-year average (2017-2019) for travel costs.					
<b>2022 Total</b>	<b>310</b>	<b>51</b>	<b>0</b>	<b>361</b>	<b>2.2</b>	
2023	111	3	0	114	1.0	1-Sided Adj
<b>Explanation:</b>	One Senior Paralegal FTE in the Commercial Legal group to efficiently assist with the increasing workload of senior attorneys. Due to an increasing volume of commercial legal work and time constraints, and the need for special expertise a paralegal is needed.					
2023	222	3	0	225	1.0	1-Sided Adj
<b>Explanation:</b>	One Senior Counsel FTE for the Regulatory Legal group to meet the increasing workload demands and to enhance responsiveness to the CPUC and other regulatory agencies. To continue to meet the increasing demands, an additional attorney is needed.					
2023	310	7	0	317	2.2	1-Sided Adj
<b>Explanation:</b>	Labor add back for the full-year impact of positions vacant during the five-year average.					
2023	0	44	0	44	0.0	1-Sided Adj
<b>Explanation:</b>	Non-labor add back for travel related activities as the amount in the five-year average is understated because of travel curtailment due to COVID-19 pandemic restrictions. Travel is expected to return as travel and meeting restrictions abate. This adjustment is based upon the three-year average (2017-2019) for travel costs.					
2023	126	3	0	129	1.0	1-Sided Adj
<b>Explanation:</b>	One incremental Investigator FTE to handle the increased workload and call volumes in the Ethics & Workplace Culture department.					
<b>2023 Total</b>	<b>769</b>	<b>60</b>	<b>0</b>	<b>829</b>	<b>5.2</b>	

Note: Totals may include rounding differences.

SDG&E/ADMINISTRATIVE & GENERAL/Exh No:SDG&E-33-WP-R/Witness: R. Agarwal

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Area: ADMINISTRATIVE & GENERAL  
 Witness: Rajan Agarwal  
 Category: B. Legal Division  
 Category-Sub: 1. Legal  
 Workpaper: 1AG006.000 - General Counsel

<u>Year</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>Total</u>	<u>FTE</u>	<u>Adj_Type</u>
2024	111	3	0	114	1.0	1-Sided Adj
<b>Explanation:</b>	One Senior Paralegal FTE in the Commercial Legal group to efficiently assist with the increasing workload of senior attorneys. Due to an increasing volume of commercial legal work and time constraints, and the need for special expertise a paralegal is needed.					
2024	444	6	0	450	2.0	1-Sided Adj
<b>Explanation:</b>	Two Senior Counsel FTEs for the Regulatory Legal group to meet the increasing workload demands and to enhance responsiveness to the CPUC and other regulatory agencies. To continue to meet the increasing demands, additional attorneys are needed.					
2024	310	7	0	317	2.2	1-Sided Adj
<b>Explanation:</b>	Labor add back for the full-year impact of positions vacant during the five-year average.					
2024	0	44	0	44	0.0	1-Sided Adj
<b>Explanation:</b>	Non-labor add back for travel related activities as the amount in the five-year average is understated because of travel curtailment due to COVID-19 pandemic restrictions. Travel is expected to return as travel and meeting restrictions abate. This adjustment is based upon the three-year average (2017-2019) for travel costs.					
2024	126	3	0	129	1.0	1-Sided Adj
<b>Explanation:</b>	One incremental Investigator FTE to handle the increased workload and call volumes in the Ethics & Workplace Culture department.					
<b>2024 Total</b>	<b>991</b>	<b>63</b>	<b>0</b>	<b>1,054</b>	<b>6.2</b>	

Note: Totals may include rounding differences.

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San Diego Gas & Electric Company  
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Area: ADMINISTRATIVE & GENERAL  
Witness: Rajan Agarwal  
Category: B. Legal Division  
Category-Sub: 1. Legal  
Workpaper: 1AG006.000 - General Counsel

**Determination of Adjusted-Recorded (Incurred Costs):**

	2017 (\$000)	2018 (\$000)	2019 (\$000)	2020 (\$000)	2021 (\$000)
<b>Recorded (Nominal \$)*</b>					
Labor	6,952	6,902	7,054	8,134	8,748
Non-Labor	771	332	492	701	259
NSE	0	0	0	0	0
<b>Total</b>	<b>7,723</b>	<b>7,234</b>	<b>7,546</b>	<b>8,835</b>	<b>9,007</b>
FTE	39.8	38.1	38.7	42.6	44.2
<b>Adjustments (Nominal \$) **</b>					
Labor	-388	-269	-99	-91	26
Non-Labor	-2	0	0	-26	-16
NSE	0	0	0	0	0
<b>Total</b>	<b>-390</b>	<b>-269</b>	<b>-99</b>	<b>-117</b>	<b>10</b>
FTE	-1.7	-1.2	-0.7	-0.5	0.6
<b>Recorded-Adjusted (Nominal \$)</b>					
Labor	6,564	6,633	6,955	8,043	8,774
Non-Labor	769	332	492	675	243
NSE	0	0	0	0	0
<b>Total</b>	<b>7,333</b>	<b>6,965</b>	<b>7,448</b>	<b>8,718</b>	<b>9,017</b>
FTE	38.1	36.9	38.0	42.1	44.8
<b>Vacation &amp; Sick (Nominal \$)</b>					
Labor	974	1,005	996	1,140	1,318
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
<b>Total</b>	<b>974</b>	<b>1,005</b>	<b>996</b>	<b>1,140</b>	<b>1,318</b>
FTE	6.4	6.2	6.2	6.9	7.6
<b>Escalation to 2021\$</b>					
Labor	876	657	463	294	0
Non-Labor	105	33	37	52	0
NSE	0	0	0	0	0
<b>Total</b>	<b>981</b>	<b>690</b>	<b>500</b>	<b>346</b>	<b>0</b>
FTE	0.0	0.0	0.0	0.0	0.0
<b>Recorded-Adjusted (Constant 2021\$)</b>					
Labor	8,414	8,295	8,414	9,477	10,091
Non-Labor	874	365	529	727	243
NSE	0	0	0	0	0
<b>Total</b>	<b>9,288</b>	<b>8,661</b>	<b>8,943</b>	<b>10,204</b>	<b>10,335</b>
FTE	44.5	43.1	44.2	49.0	52.4

\* After company-wide exclusions of Non-GRC costs

\*\* Refer to "Detail of Adjustments to Recorded" page for line item adjustments

Note: Totals may include rounding differences.

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Witness: Rajan Agarwal  
Category: B. Legal Division  
Category-Sub: 1. Legal  
Workpaper: 1AG006.000 - General Counsel

**Summary of Adjustments to Recorded:**

		In Nominal \$ (000) Incurred Costs				
Years	2017	2018	2019	2020	2021	
Labor	-388	-269	-99	-91	26	
Non-Labor	-2	0	0	-26	-16	
NSE	0	0	0	0	0	
<b>Total</b>	<b>-390</b>	<b>-269</b>	<b>-99</b>	<b>-117</b>	<b>10</b>	
FTE	-1.7	-1.2	-0.7	-0.5	0.6	

**Detail of Adjustments to Recorded:**

Year	Labor	NLbr	NSE	FTE	Adj Type
2017	-1	0	0	-0.1	1-Sided Adj
<b>Explanation:</b>	Incremental costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2017	-304	-2	0	-0.9	1-Sided Adj
<b>Explanation:</b>	Removing executive officer costs as defined under Resolution E-4963 pursuant to Public Utilities Code Section 706, as enacted by Senate Bill (SB) 901, which prohibits [SDG&E or SoCalGas], from recovering from ratepayers any annual salary, bonus, benefits, or other consideration of any value (compensation and benefits).				
2017	-83	0	0	-0.5	1-Sided Adj
<b>Explanation:</b>	Exclude labor expenses associated with lobbying activities (FERC 426.4). This adjustment is in addition to other costs that have already been excluded based other specific accounting attributes.				
2017	0	0	0	-0.1	1-Sided Adj
<b>Explanation:</b>	Exclude labor expenses associated with lobbying activities (FERC 426.4). This adjustment is in addition to other costs that have already been excluded based other specific accounting attributes.				
2017	0	0	0	-0.1	1-Sided Adj
<b>Explanation:</b>	Exclude labor expenses associated with lobbying activities (FERC 426.4). This adjustment is in addition to other costs that have already been excluded based other specific accounting attributes.				
<b>2017 Total</b>	<b>-388</b>	<b>-2</b>	<b>0</b>	<b>-1.7</b>	
2018	1	0	0	0.1	1-Sided Adj
<b>Explanation:</b>	Incremental costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2018	-186	0	0	-0.6	1-Sided Adj
<b>Explanation:</b>	Removing executive officer costs as defined under Resolution E-4963 pursuant to Public Utilities Code Section 706, as enacted by Senate Bill (SB) 901, which prohibits [SDG&E or SoCalGas], from recovering from ratepayers any annual salary, bonus, benefits, or other consideration of any value (compensation and benefits).				

Note: Totals may include rounding differences.

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Area: ADMINISTRATIVE & GENERAL  
Witness: Rajan Agarwal  
Category: B. Legal Division  
Category-Sub: 1. Legal  
Workpaper: 1AG006.000 - General Counsel

<u>Year</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	<u>Adj Type</u>
2018	-83	0	0	-0.5	1-Sided Adj
<b>Explanation:</b>	Exclude labor expenses associated with lobbying activities (FERC 426.4). This adjustment is in addition to other costs that have already been excluded based other specific accounting attributes.				
2018	0	0	0	-0.1	1-Sided Adj
<b>Explanation:</b>	Exclude labor expenses associated with lobbying activities (FERC 426.4). This adjustment is in addition to other costs that have already been excluded based other specific accounting attributes.				
2018	0	0	0	-0.1	1-Sided Adj
<b>Explanation:</b>	Exclude labor expenses associated with lobbying activities (FERC 426.4). This adjustment is in addition to other costs that have already been excluded based other specific accounting attributes.				
<b>2018 Total</b>	<b>-269</b>	<b>0</b>	<b>0</b>	<b>-1.2</b>	
2019	-22	0	0	-0.1	1-Sided Adj
<b>Explanation:</b>	Removing executive officer costs as defined under Resolution E-4963 pursuant to Public Utilities Code Section 706, as enacted by Senate Bill (SB) 901, which prohibits [SDG&E or SoCalGas], from recovering from ratepayers any annual salary, bonus, benefits, or other consideration of any value (compensation and benefits).				
2019	-83	0	0	-0.5	1-Sided Adj
<b>Explanation:</b>	Exclude labor expenses associated with lobbying activities (FERC 426.4). This adjustment is in addition to other costs that have already been excluded based other specific accounting attributes.				
2019	0	0	0	-0.1	1-Sided Adj
<b>Explanation:</b>	Exclude labor expenses associated with lobbying activities (FERC 426.4). This adjustment is in addition to other costs that have already been excluded based other specific accounting attributes.				
2019	0	0	0	-0.1	1-Sided Adj
<b>Explanation:</b>	Exclude labor expenses associated with lobbying activities (FERC 426.4). This adjustment is in addition to other costs that have already been excluded based other specific accounting attributes.				
2019	7	0	0	0.1	CCTR Transf From 2100-4099.000
<b>Explanation:</b>	Transfer Administrative Assistant from cost center 2100-4099 in workpaper 1FC004 Customer Field Operations Support to cost center 2100-0003 in workpaper 1AG006 General Counsel to align costs with where roles reside and are forecasted.				
<b>2019 Total</b>	<b>-99</b>	<b>0</b>	<b>0</b>	<b>-0.7</b>	
2020	0	-1	0	0.0	1-Sided Adj
<b>Explanation:</b>	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2020	0	-6	0	0.0	1-Sided Adj
<b>Explanation:</b>	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2020	0	-2	0	0.0	1-Sided Adj

Note: Totals may include rounding differences.

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Area: ADMINISTRATIVE & GENERAL  
Witness: Rajan Agarwal  
Category: B. Legal Division  
Category-Sub: 1. Legal  
Workpaper: 1AG006.000 - General Counsel

<u>Year</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	<u>Adj Type</u>
<b>Explanation:</b>	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2020	0	-3	0	0.0	1-Sided Adj
<b>Explanation:</b>	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2020	-9	-3	0	-0.1	1-Sided Adj
<b>Explanation:</b>	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2020	0	-1	0	0.0	1-Sided Adj
<b>Explanation:</b>	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2020	0	-1	0	0.0	1-Sided Adj
<b>Explanation:</b>	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2020	0	0	0	0.0	1-Sided Adj
<b>Explanation:</b>	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2020	-29	-8	0	-0.1	1-Sided Adj
<b>Explanation:</b>	Removing executive officer costs as defined under Resolution E-4963 pursuant to Public Utilities Code Section 706, as enacted by Senate Bill (SB) 901, which prohibits [SDG&E or SoCalGas], from recovering from ratepayers any annual salary, bonus, benefits, or other consideration of any value (compensation and benefits).				
2020	31	0	0	0.4	CCTR Transf From 2100-4099.000
<b>Explanation:</b>	Transfer Administrative Assistant from cost center 2100-4099 in workpaper 1FC004 Customer Field Operations Support to cost center 2100-0003 in workpaper 1AG006 General Counsel to align costs with where roles reside and are forecasted.				
2020	-83	0	0	-0.5	1-Sided Adj
<b>Explanation:</b>	Exclude labor expenses associated with lobbying activities (FERC 426.4). This adjustment is in addition to other costs that have already been excluded based other specific accounting attributes.				
2020	0	0	0	-0.1	1-Sided Adj
<b>Explanation:</b>	Exclude labor expenses associated with lobbying activities (FERC 426.4). This adjustment is in addition to other costs that have already been excluded based other specific accounting attributes.				
2020	0	0	0	-0.1	1-Sided Adj
<b>Explanation:</b>	Exclude labor expenses associated with lobbying activities (FERC 426.4). This adjustment is in addition to other costs that have already been excluded based other specific accounting attributes.				
<b>2020 Total</b>	<b>-91</b>	<b>-26</b>	<b>0</b>	<b>-0.5</b>	

Note: Totals may include rounding differences.



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Witness: Rajan Agarwal  
Category: B. Legal Division  
Category-Sub: 1. Legal  
Workpaper: 1AG006.000 - General Counsel

<u>Year</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	<u>Adj Type</u>
2021	0	-1	0	0.0	1-Sided Adj
<b>Explanation:</b>	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2021	0	-5	0	0.0	1-Sided Adj
<b>Explanation:</b>	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2021	0	-2	0	0.0	1-Sided Adj
<b>Explanation:</b>	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2021	0	-3	0	0.0	1-Sided Adj
<b>Explanation:</b>	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2021	0	-3	0	0.0	1-Sided Adj
<b>Explanation:</b>	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2021	0	-1	0	0.0	1-Sided Adj
<b>Explanation:</b>	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2021	0	-1	0	0.0	1-Sided Adj
<b>Explanation:</b>	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2021	0	-1	0	0.0	1-Sided Adj
<b>Explanation:</b>	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2021	-1	0	0	0.1	1-Sided Adj
<b>Explanation:</b>	Removing executive officer costs as defined under Resolution E-4963 pursuant to Public Utilities Code Section 706, as enacted by Senate Bill (SB) 901, which prohibits [SDG&E or SoCalGas], from recovering from ratepayers any annual salary, bonus, benefits, or other consideration of any value (compensation and benefits).				
2021	-6	0	0	-0.1	1-Sided Adj
<b>Explanation:</b>	Exclude labor expenses associated with lobbying activities (FERC 426.4). This adjustment is in addition to other costs that have already been excluded based other specific accounting attributes.				
2021	33	0	0	0.8	CCTR Transf From 2100-4099.000
<b>Explanation:</b>	Transfer Administrative Assistant from cost center 2100-4099 in 1FC004 Customer Field Operations Support to cost center 2100-0003 in 1AG006 Legal to align historical costs with the workgroup in which the activity will be forecasted.				

Note: Totals may include rounding differences.

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Area: ADMINISTRATIVE & GENERAL  
 Witness: Rajan Agarwal  
 Category: B. Legal Division  
 Category-Sub: 1. Legal  
 Workpaper: 1AG006.000 - General Counsel

<u>Year</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	<u>Adj Type</u>
2021	0	0	0	-0.1	1-Sided Adj
<b>Explanation:</b>	Exclude labor expenses associated with lobbying activities (FERC 426.4). This adjustment is in addition to other costs that have already been excluded based other specific accounting attributes.				
2021	0	0	0	-0.1	1-Sided Adj
<b>Explanation:</b>	Exclude labor expenses associated with lobbying activities (FERC 426.4). This adjustment is in addition to other costs that have already been excluded based other specific accounting attributes.				
<b>2021 Total</b>	<b>26</b>	<b>-16</b>	<b>0</b>	<b>0.6</b>	

*Note: Totals may include rounding differences.*

**Beginning of Workpaper**  
**1AG007.000 - Claims**

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Non-Shared Service Workpapers

Area: ADMINISTRATIVE & GENERAL  
Witness: Rajan Agarwal  
Category: B. Legal Division  
Category-Sub: 2. Claims  
Workpaper: 1AG007.000 - Claims

**Activity Description:**

The Claims department under the Legal Division is responsible for the investigation, processing, recovery of and payment for all third-party property damage, along with general liability, and bodily injury claims for SDG&E. Responsibilities include conducting investigations, 24/7 on-call response, taking witness statements, adjusting claims, inspecting property and physical damages, preparing claims reports, preserving evidence, documenting facts into the claims management system, determining Company liability, coordinating and recovering claims from insurance, and settlement/collection from the responsible party.

**Forecast Explanations:**

**Labor - 5-YR Average**

A five-year adjusted average was used for forecasting the Claims departments costs. These expenses will be included in the TY 2024 revenue requirement as forecasted. The five-year average best represents a reasonable estimate of annual costs when considering year to year variability, including the cyclical nature of certain costs, which provides essential compliance governance, oversight, and other support. It should be noted that the year-to-year variability is attributable to various drivers. Since these activities are managed in aggregate, this methodology is appropriate to normalize year-to-year variability and has been consistently applied for this department in prior SDG&E GRCs.

**Non-Labor - 5-YR Average**

A five-year adjusted average was used for forecasting the Claims departments costs. These expenses will be included in the TY 2024 revenue requirement as forecasted. The five-year average best represents a reasonable estimate of annual costs when considering year to year variability, including the cyclical nature of certain costs, which provides essential compliance governance, oversight, and other support. It should be noted that the year-to-year variability is attributable to various drivers. Since these activities are managed in aggregate, this methodology is appropriate to normalize year-to-year variability and has been consistently applied for this department in prior SDG&E GRCs.

**NSE - 5-YR Average**

N/A

**Summary of Results:**

		In 2021\$ (000) Incurred Costs								
		Adjusted-Recorded					Adjusted-Forecast			
Years		2017	2018	2019	2020	2021	2022	2023	2024	
Labor		965	1,005	994	1,087	1,025	1,105	1,216	1,216	
Non-Labor		26	29	58	53	28	40	43	43	
NSE		0	0	0	0	0	0	0	0	
<b>Total</b>		<b>990</b>	<b>1,034</b>	<b>1,052</b>	<b>1,140</b>	<b>1,053</b>	<b>1,145</b>	<b>1,259</b>	<b>1,259</b>	
FTE		9.3	9.8	9.1	12.2	10.5	11.0	12.0	12.0	

*Note: Totals may include rounding differences.*

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Area: ADMINISTRATIVE & GENERAL  
Witness: Rajan Agarwal  
Category: B. Legal Division  
Category-Sub: 2. Claims  
Workpaper: 1AG007.000 - Claims

**Summary of Adjustments to Forecast:**

In 2021 \$(000) Incurred Costs										
Forecast Method		Base Forecast			Forecast Adjustments			Adjusted-Forecast		
Years		2022	2023	2024	2022	2023	2024	2022	2023	2024
Labor	5-YR Average	1,015	1,015	1,015	89	200	200	1,104	1,215	1,215
Non-Labor	5-YR Average	39	39	39	2	5	5	41	44	44
NSE	5-YR Average	0	0	0	0	0	0	0	0	0
<b>Total</b>		<b>1,054</b>	<b>1,054</b>	<b>1,054</b>	<b>91</b>	<b>205</b>	<b>205</b>	<b>1,145</b>	<b>1,259</b>	<b>1,259</b>
FTE	5-YR Average	10.2	10.2	10.2	0.8	1.8	1.8	11.0	12.0	12.0

**Forecast Adjustment Details:**

Year	Labor	NLbr	NSE	Total	FTE	Adj Type
2022	89	2	0	91	0.8	1-Sided Adj
<b>Explanation:</b>	Labor add back for the full-year impact of positions vacant during the five-year average.					
<b>2022 Total</b>	<b>89</b>	<b>2</b>	<b>0</b>	<b>91</b>	<b>0.8</b>	
2023	111	3	0	114	1.0	1-Sided Adj
<b>Explanation:</b>	One incremental Investigator FTE to support the administration of the increased claims volume and complexity.					
2023	89	2	0	91	0.8	1-Sided Adj
<b>Explanation:</b>	Labor add back for the full-year impact of positions vacant during the five-year average.					
<b>2023 Total</b>	<b>200</b>	<b>5</b>	<b>0</b>	<b>205</b>	<b>1.8</b>	
2024	111	3	0	114	1.0	1-Sided Adj
<b>Explanation:</b>	One incremental Investigator FTE to support the administration of the increased claims volume and complexity.					
2024	89	2	0	91	0.8	1-Sided Adj
<b>Explanation:</b>	Labor add back for the full-year impact of positions vacant during the five-year average.					
<b>2024 Total</b>	<b>200</b>	<b>5</b>	<b>0</b>	<b>205</b>	<b>1.8</b>	

Note: Totals may include rounding differences.

SDG&E/ADMINISTRATIVE & GENERAL/Exh No:SDG&E-33-WP-R/Witness: R. Agarwal

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2024 GRC - REVISED  
Non-Shared Service Workpapers

Area: ADMINISTRATIVE & GENERAL  
Witness: Rajan Agarwal  
Category: B. Legal Division  
Category-Sub: 2. Claims  
Workpaper: 1AG007.000 - Claims

**Determination of Adjusted-Recorded (Incurred Costs):**

	2017 (\$000)	2018 (\$000)	2019 (\$000)	2020 (\$000)	2021 (\$000)
<b>Recorded (Nominal \$)*</b>					
Labor	565	616	623	858	891
Non-Labor	291	422	461	549	674
NSE	0	0	0	0	0
<b>Total</b>	<b>856</b>	<b>1,038</b>	<b>1,084</b>	<b>1,407</b>	<b>1,564</b>
FTE	6.0	6.4	5.9	8.6	9.0
<b>Adjustments (Nominal \$) **</b>					
Labor	188	188	198	65	0
Non-Labor	-269	-396	-407	-500	-645
NSE	0	0	0	0	0
<b>Total</b>	<b>-81</b>	<b>-208</b>	<b>-209</b>	<b>-435</b>	<b>-645</b>
FTE	2.0	2.0	2.0	2.0	0.0
<b>Recorded-Adjusted (Nominal \$)</b>					
Labor	753	804	822	923	891
Non-Labor	23	26	54	49	28
NSE	0	0	0	0	0
<b>Total</b>	<b>775</b>	<b>830</b>	<b>876</b>	<b>972</b>	<b>919</b>
FTE	8.0	8.4	7.9	10.6	9.0
<b>Vacation &amp; Sick (Nominal \$)</b>					
Labor	112	122	118	131	134
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
<b>Total</b>	<b>112</b>	<b>122</b>	<b>118</b>	<b>131</b>	<b>134</b>
FTE	1.3	1.4	1.2	1.6	1.5
<b>Escalation to 2021\$</b>					
Labor	100	80	55	34	0
Non-Labor	3	3	4	4	0
NSE	0	0	0	0	0
<b>Total</b>	<b>104</b>	<b>82</b>	<b>59</b>	<b>38</b>	<b>0</b>
FTE	0.0	0.0	0.0	0.0	0.0
<b>Recorded-Adjusted (Constant 2021\$)</b>					
Labor	965	1,005	994	1,087	1,025
Non-Labor	26	29	58	53	28
NSE	0	0	0	0	0
<b>Total</b>	<b>990</b>	<b>1,034</b>	<b>1,052</b>	<b>1,140</b>	<b>1,053</b>
FTE	9.3	9.8	9.1	12.2	10.5

\* After company-wide exclusions of Non-GRC costs

\*\* Refer to "Detail of Adjustments to Recorded" page for line item adjustments

Note: Totals may include rounding differences.

San Diego Gas & Electric Company  
2024 GRC - REVISED  
Non-Shared Service Workpapers

Area: ADMINISTRATIVE & GENERAL  
Witness: Rajan Agarwal  
Category: B. Legal Division  
Category-Sub: 2. Claims  
Workpaper: 1AG007.000 - Claims

**Summary of Adjustments to Recorded:**

In Nominal \$ (000) Incurred Costs					
Years	2017	2018	2019	2020	2021
Labor	188	188	198	65	0
Non-Labor	-269	-396	-407	-500	-645
NSE	0	0	0	0	0
<b>Total</b>	<b>-81</b>	<b>-208</b>	<b>-209</b>	<b>-435</b>	<b>-645</b>
FTE	2.0	2.0	2.0	2.0	0.0

**Detail of Adjustments to Recorded:**

Year	Labor	NLbr	NSE	FTE	Adj Type
2017	188	13	0	2.0	CCTR Transf From 2200-2095.000
<b>Explanation:</b>	Transfer costs from SoCalGas cost center 2200-2095 to cost center 2100-3116 in workpaper group 1AG007 - Claims to align costs with where roles reside and are forecasted. Functions transitioned to SDG&E.				
2017	0	-281	0	0.0	CCTR Transf To 2100-8961.000
<b>Explanation:</b>	Transfer claim recovery expenses from cost center 2100-0537 in workpaper group 1AG007 - Claims to cost center 2100-8961 in workpaper group 1AG008 - Claims Payments and Recovery Costs to align costs where activities reside and are forecasted.				
<b>2017 Total</b>	<b>188</b>	<b>-269</b>	<b>0</b>	<b>2.0</b>	
2018	188	13	0	2.0	CCTR Transf From 2200-2095.000
<b>Explanation:</b>	Transfer costs from SoCalGas cost center 2200-2095 to cost center 2100-3116 in workpaper group 1AG007 - Claims to align costs with where roles reside and are forecasted. Functions transitioned to SDG&E.				
2018	0	-409	0	0.0	CCTR Transf To 2100-8961.000
<b>Explanation:</b>	Transfer claim recovery expenses from cost center 2100-0537 in workpaper group 1AG007 - Claims to cost center 2100-8961 in workpaper group 1AG008 - Claims Payments and Recovery Costs to align costs where activities reside and are forecasted.				
<b>2018 Total</b>	<b>188</b>	<b>-396</b>	<b>0</b>	<b>2.0</b>	
2019	198	14	0	2.0	CCTR Transf From 2200-2095.000
<b>Explanation:</b>	Transfer costs from SoCalGas cost center 2200-2095 to cost center 2100-3116 in workpaper group 1AG007 - Claims to align costs with where roles reside and are forecasted. Functions transitioned to SDG&E.				
2019	0	-421	0	0.0	CCTR Transf To 2100-8961.000
<b>Explanation:</b>	Transfer claim recovery expenses from cost center 2100-0537 in workpaper group 1AG007 - Claims to cost center 2100-8961 in workpaper group 1AG008 - Claims Payments and Recovery Costs to align costs where activities reside and are forecasted.				
<b>2019 Total</b>	<b>198</b>	<b>-407</b>	<b>0</b>	<b>2.0</b>	

*Note: Totals may include rounding differences.*

San Diego Gas & Electric Company  
2024 GRC - REVISED  
Non-Shared Service Workpapers

Area: ADMINISTRATIVE & GENERAL  
 Witness: Rajan Agarwal  
 Category: B. Legal Division  
 Category-Sub: 2. Claims  
 Workpaper: 1AG007.000 - Claims

<u>Year</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	<u>Adj Type</u>
2020	0	-2	0	0.0	1-Sided Adj
<b>Explanation:</b>	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2020	65	3	0	2.0	CCTR Transf From 2200-2095.000
<b>Explanation:</b>	Transfer costs from SoCalGas cost center 2200-2095 to cost center 2100-3116 in workpaper group 1AG007 - Claims to align costs with where roles reside and are forecasted. Functions transitioned to SDG&E.				
2020	0	-501	0	0.0	CCTR Transf To 2100-8961.000
<b>Explanation:</b>	Transfer claim recovery expenses from cost center 2100-0537 in workpaper group 1AG007 - Claims to cost center 2100-8961 in workpaper group 1AG008 - Claims Payments and Recovery Costs to align costs where activities reside and are forecasted.				
<b>2020 Total</b>	<b>65</b>	<b>-500</b>	<b>0</b>	<b>2.0</b>	
2021	0	-3	0	0.0	1-Sided Adj
<b>Explanation:</b>	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2021	0	-642	0	0.0	CCTR Transf To 2100-8961.000
<b>Explanation:</b>	Transfer claim recovery expenses from cost center 2100-0537 in workpaper group 1AG007 - Claims to cost center 2100-8961 in workpaper group 1AG008 - Claims Payments and Recovery Costs to align costs where activities reside and are forecasted.				
<b>2021 Total</b>	<b>0</b>	<b>-645</b>	<b>0</b>	<b>0.0</b>	

Note: Totals may include rounding differences.



**Beginning of Workpaper**  
**1AG008.000 - Claims Payments and Recovery Costs**

San Diego Gas & Electric Company  
2024 GRC - REVISED  
Non-Shared Service Workpapers

Area: ADMINISTRATIVE & GENERAL  
 Witness: Rajan Agarwal  
 Category: B. Legal Division  
 Category-Sub: 3. Claims Payments and Recovery Costs  
 Workpaper: 1AG008.000 - Claims Payments and Recovery Costs

**Activity Description:**

This workpaper represents the claims payments up to the self-insured retention and recovery costs for the Claims department under the Legal Division. The Claims department processes claims paid to third parties related to property damage, business income losses, and bodily injury claims.

**Forecast Explanations:**

**Labor - 5-YR Average**

N/A. These cost centers include only SDG&E third-party claim payments and recovery costs.

**Non-Labor - 5-YR Average**

A five-year adjusted average was used for forecasting the claims payments and recovery costs. These expenses will be included in the TY 2024 revenue requirement as forecasted. The five-year average best represents a reasonable estimate of annual costs when considering year-to-year variability. It should be noted that the year-to-year variability is attributable to various drivers. Since these activities are managed in aggregate, this methodology is appropriate to normalize year-to-year variability and has been consistently applied for this department in prior SDG&E GRCs.

**NSE - 5-YR Average**

N/A

**Summary of Results:**

		In 2021\$ (000) Incurred Costs								
		Adjusted-Recorded					Adjusted-Forecast			
Years		2017	2018	2019	2020	2021	2022	2023	2024	
Labor		0	0	0	0	0	0	0	0	
Non-Labor		5,212	2,943	3,537	3,691	3,178	3,712	3,712	3,712	
NSE		0	0	0	0	0	0	0	0	
<b>Total</b>		<b>5,212</b>	<b>2,943</b>	<b>3,537</b>	<b>3,691</b>	<b>3,178</b>	<b>3,712</b>	<b>3,712</b>	<b>3,712</b>	
FTE		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	

*Note: Totals may include rounding differences.*

San Diego Gas & Electric Company  
2024 GRC - REVISED  
Non-Shared Service Workpapers

Area: ADMINISTRATIVE & GENERAL  
 Witness: Rajan Agarwal  
 Category: B. Legal Division  
 Category-Sub: 3. Claims Payments and Recovery Costs  
 Workpaper: 1AG008.000 - Claims Payments and Recovery Costs

**Summary of Adjustments to Forecast:**

In 2021 \$(000) Incurred Costs										
Forecast Method		Base Forecast			Forecast Adjustments			Adjusted-Forecast		
Years		2022	2023	2024	2022	2023	2024	2022	2023	2024
Labor	5-YR Average	0	0	0	0	0	0	0	0	0
Non-Labor	5-YR Average	3,712	3,712	3,712	0	0	0	3,712	3,712	3,712
NSE	5-YR Average	0	0	0	0	0	0	0	0	0
<b>Total</b>		<b>3,712</b>	<b>3,712</b>	<b>3,712</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,712</b>	<b>3,712</b>	<b>3,712</b>
FTE	5-YR Average	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

<u>Year</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>Total</u>	<u>FTE</u>	<u>Adj Type</u>
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*Note: Totals may include rounding differences.*

San Diego Gas & Electric Company  
2024 GRC - REVISED  
Non-Shared Service Workpapers

Area: ADMINISTRATIVE & GENERAL  
Witness: Rajan Agarwal  
Category: B. Legal Division  
Category-Sub: 3. Claims Payments and Recovery Costs  
Workpaper: 1AG008.000 - Claims Payments and Recovery Costs

**Determination of Adjusted-Recorded (Incurred Costs):**

	2017 (\$000)	2018 (\$000)	2019 (\$000)	2020 (\$000)	2021 (\$000)
<b>Recorded (Nominal \$)*</b>					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
FTE	0.0	0.0	0.0	0.0	0.0
<b>Adjustments (Nominal \$) **</b>					
Labor	0	0	0	0	0
Non-Labor	4,585	2,673	3,289	3,425	3,178
NSE	0	0	0	0	0
<b>Total</b>	<b>4,585</b>	<b>2,673</b>	<b>3,289</b>	<b>3,425</b>	<b>3,178</b>
FTE	0.0	0.0	0.0	0.0	0.0
<b>Recorded-Adjusted (Nominal \$)</b>					
Labor	0	0	0	0	0
Non-Labor	4,585	2,673	3,289	3,425	3,178
NSE	0	0	0	0	0
<b>Total</b>	<b>4,585</b>	<b>2,673</b>	<b>3,289</b>	<b>3,425</b>	<b>3,178</b>
FTE	0.0	0.0	0.0	0.0	0.0
<b>Vacation &amp; Sick (Nominal \$)</b>					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
FTE	0.0	0.0	0.0	0.0	0.0
<b>Escalation to 2021\$</b>					
Labor	0	0	0	0	0
Non-Labor	627	269	247	266	0
NSE	0	0	0	0	0
<b>Total</b>	<b>627</b>	<b>269</b>	<b>247</b>	<b>266</b>	<b>0</b>
FTE	0.0	0.0	0.0	0.0	0.0
<b>Recorded-Adjusted (Constant 2021\$)</b>					
Labor	0	0	0	0	0
Non-Labor	5,212	2,943	3,537	3,691	3,178
NSE	0	0	0	0	0
<b>Total</b>	<b>5,212</b>	<b>2,943</b>	<b>3,537</b>	<b>3,691</b>	<b>3,178</b>
FTE	0.0	0.0	0.0	0.0	0.0

\* After company-wide exclusions of Non-GRC costs

\*\* Refer to "Detail of Adjustments to Recorded" page for line item adjustments

Note: Totals may include rounding differences.

San Diego Gas & Electric Company  
2024 GRC - REVISED  
Non-Shared Service Workpapers

Area: ADMINISTRATIVE & GENERAL  
 Witness: Rajan Agarwal  
 Category: B. Legal Division  
 Category-Sub: 3. Claims Payments and Recovery Costs  
 Workpaper: 1AG008.000 - Claims Payments and Recovery Costs

**Summary of Adjustments to Recorded:**

In Nominal \$ (000) Incurred Costs					
Years	2017	2018	2019	2020	2021
Labor	0	0	0	0	0
Non-Labor	4,585	2,673	3,289	3,425	3,178
NSE	0	0	0	0	0
<b>Total</b>	<b>4,585</b>	<b>2,673</b>	<b>3,289</b>	<b>3,425</b>	<b>3,178</b>
FTE	0.0	0.0	0.0	0.0	0.0

**Detail of Adjustments to Recorded:**

Year	Labor	NLbr	NSE	FTE	Adj Type
2017	0	281	0	0.0	CCTR Transf From 2100-0537.000
<b>Explanation:</b>	Transfer claim recovery expenses from cost center 2100-0537 in workpaper group 1AG007 - Claims to cost center 2100-8961 in workpaper group 1AG008 - Claims Payments and Recovery Costs to align costs where activities reside and are forecasted.				
2017	0	4,304	0	0.0	1-Sided Adj
<b>Explanation:</b>	One sided adjustment for claim payments to third-parties. Amount is adjusted for two separate claim events above the \$1M SIR threshold.				
<b>2017 Total</b>	<b>0</b>	<b>4,585</b>	<b>0</b>	<b>0.0</b>	
2018	0	409	0	0.0	CCTR Transf From 2100-0537.000
<b>Explanation:</b>	Transfer claim recovery expenses from cost center 2100-0537 in workpaper group 1AG007 - Claims to cost center 2100-8961 in workpaper group 1AG008 - Claims Payments and Recovery Costs to align costs where activities reside and are forecasted.				
2018	0	2,265	0	0.0	1-Sided Adj
<b>Explanation:</b>	One sided adjustment for claim payments to third-parties.				
<b>2018 Total</b>	<b>0</b>	<b>2,673</b>	<b>0</b>	<b>0.0</b>	
2019	0	421	0	0.0	CCTR Transf From 2100-0537.000
<b>Explanation:</b>	Transfer claim recovery expenses from cost center 2100-0537 in workpaper group 1AG007 - Claims to cost center 2100-8961 in workpaper group 1AG008 - Claims Payments and Recovery Costs to align costs where activities reside and are forecasted.				
2019	0	2,869	0	0.0	1-Sided Adj
<b>Explanation:</b>	One sided adjustment for claim payments to third-parties.				
<b>2019 Total</b>	<b>0</b>	<b>3,289</b>	<b>0</b>	<b>0.0</b>	
2020	0	2,924	0	0.0	1-Sided Adj
<b>Explanation:</b>	One sided adjustment for claim payments to third-parties.				

*Note: Totals may include rounding differences.*

San Diego Gas & Electric Company  
2024 GRC - REVISED  
Non-Shared Service Workpapers

Area: ADMINISTRATIVE & GENERAL  
 Witness: Rajan Agarwal  
 Category: B. Legal Division  
 Category-Sub: 3. Claims Payments and Recovery Costs  
 Workpaper: 1AG008.000 - Claims Payments and Recovery Costs

<u>Year</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	<u>Adj Type</u>
2020	0	501	0	0.0	CCTR Transf From 2100-0537.000
<b>Explanation:</b>	Transfer claim recovery expenses from cost center 2100-0537 in workpaper group 1AG007 - Claims to cost center 2100-8961 in workpaper group 1AG008 - Claims Payments and Recovery Costs to align costs where activities reside and are forecasted.				
<b>2020 Total</b>	<b>0</b>	<b>3,425</b>	<b>0</b>	<b>0.0</b>	
2021	0	2,535	0	0.0	1-Sided Adj
<b>Explanation:</b>	One sided adjustment for claim payments to third-parties.				
2021	0	642	0	0.0	CCTR Transf From 2100-0537.000
<b>Explanation:</b>	Transfer claim recovery expenses from cost center 2100-0537 in workpaper group 1AG007 - Claims to cost center 2100-8961 in workpaper group 1AG008 - Claims Payments and Recovery Costs to align costs where activities reside and are forecasted.				
<b>2021 Total</b>	<b>0</b>	<b>3,178</b>	<b>0</b>	<b>0.0</b>	

*Note: Totals may include rounding differences.*

San Diego Gas & Electric Company  
2024 GRC - REVISED  
Non-Shared Service Workpapers

Area: ADMINISTRATIVE & GENERAL  
Witness: Rajan Agarwal  
Category: C. Regulatory Affairs Division  
Workpaper: 1AG010.000

**Summary for Category: C. Regulatory Affairs Division**

	In 2021\$ (000) Incurred Costs			
	Adjusted-Recorded	Adjusted-Forecast		
	2021	2022	2023	2024
Labor	1,200	1,419	1,419	1,419
Non-Labor	920	489	489	489
NSE	0	0	0	0
<b>Total</b>	<b>2,120</b>	<b>1,908</b>	<b>1,908</b>	<b>1,908</b>
FTE	10.3	11.9	11.9	11.9

**Workpapers belonging to this Category:**

**1AG010.000 Policy & Proceedings - Tariffs and Compliance and Strategic Planning**

Labor	1,200	1,419	1,419	1,419
Non-Labor	920	489	489	489
NSE	0	0	0	0
<b>Total</b>	<b>2,120</b>	<b>1,908</b>	<b>1,908</b>	<b>1,908</b>
FTE	10.3	11.9	11.9	11.9

*Note: Totals may include rounding differences.*

**Beginning of Workpaper**

**1AG010.000 - Policy & Proceedings - Tariffs and Compliance and Strategic Planning**



San Diego Gas & Electric Company  
2024 GRC - REVISED  
Non-Shared Service Workpapers

Area: ADMINISTRATIVE & GENERAL  
 Witness: Rajan Agarwal  
 Category: C. Regulatory Affairs Division  
 Category-Sub: 2. Policy & Proceedings and Strategic Planning  
 Workpaper: 1AG010.000 - Policy & Proceedings - Tariffs and Compliance and Strategic Planning

**Activity Description:**

The Tariff and Compliance group under the Policy & Proceedings department oversees and manages the Company's tariff schedules and related compliance responsibilities, including the coordination and timely submission of required reports, meeting various legal requirements, complying with specific regulatory directives, and responding to regulatory agency requests for information. The Strategic Planning department supports and facilitates the implementation of strategies intended to deliver value for customers and financial stability for the Company. Costs for lobbying, civic, and related activities, and other nonallowable expenses have been removed.

**Forecast Explanations:**

**Labor - 5-YR Average**

A five-year adjusted average was used for forecasting Tariff and Compliance and Strategic Planning costs. These expenses will be included in the TY 2024 revenue requirement as forecasted. The five-year average best represents a reasonable estimate of annual costs when considering year-to-year variability, including the cyclical nature of certain costs, which provides essential compliance governance, oversight, and other support. It should be noted that the year-to-year variability is attributable to various drivers. Since these activities are managed in aggregate, this methodology is appropriate to normalize year-to-year variability and has been consistently applied for this group in prior SDG&E GRCs.

**Non-Labor - 5-YR Average**

A five-year adjusted average was used for forecasting Tariff and Compliance and Strategic Planning costs. These expenses will be included in the TY 2024 revenue requirement as forecasted. The five-year average best represents a reasonable estimate of annual costs when considering year-to-year variability, including the cyclical nature of certain costs such as GHG consulting fees, which provides essential compliance governance, oversight, and other support. It should be noted that the year-to-year variability is attributable to various drivers. Since these activities are managed in aggregate, this methodology is appropriate to normalize year-to-year variability and has been consistently applied for this group in prior SDG&E GRCs.

**NSE - 5-YR Average**

N/A

**Summary of Results:**

		In 2021\$ (000) Incurred Costs								
		Adjusted-Recorded					Adjusted-Forecast			
Years		2017	2018	2019	2020	2021	2022	2023	2024	
Labor		1,117	1,160	1,235	1,110	1,200	1,420	1,420	1,420	
Non-Labor		259	277	333	192	920	489	489	489	
NSE		0	0	0	0	0	0	0	0	
<b>Total</b>		<b>1,376</b>	<b>1,437</b>	<b>1,568</b>	<b>1,302</b>	<b>2,120</b>	<b>1,909</b>	<b>1,909</b>	<b>1,909</b>	
FTE		9.5	10.0	10.4	8.8	10.3	11.9	11.9	11.9	

*Note: Totals may include rounding differences.*

San Diego Gas & Electric Company  
2024 GRC - REVISED  
Non-Shared Service Workpapers

Area: ADMINISTRATIVE & GENERAL  
 Witness: Rajan Agarwal  
 Category: C. Regulatory Affairs Division  
 Category-Sub: 2. Policy & Proceedings and Strategic Planning  
 Workpaper: 1AG010.000 - Policy & Proceedings - Tariffs and Compliance and Strategic Planning

**Summary of Adjustments to Forecast:**

In 2021 \$(000) Incurred Costs										
Forecast Method		Base Forecast			Forecast Adjustments			Adjusted-Forecast		
Years		2022	2023	2024	2022	2023	2024	2022	2023	2024
Labor	5-YR Average	1,164	1,164	1,164	255	255	255	1,419	1,419	1,419
Non-Labor	5-YR Average	396	396	396	93	93	93	489	489	489
NSE	5-YR Average	0	0	0	0	0	0	0	0	0
<b>Total</b>		<b>1,560</b>	<b>1,560</b>	<b>1,560</b>	<b>348</b>	<b>348</b>	<b>348</b>	<b>1,908</b>	<b>1,908</b>	<b>1,908</b>
FTE	5-YR Average	9.8	9.8	9.8	2.1	2.1	2.1	11.9	11.9	11.9

**Forecast Adjustment Details:**

Year	Labor	NLbr	NSE	Total	FTE	Adj Type
2022	0	87	0	87	0.0	1-Sided Adj
<b>Explanation:</b>	Normalize GHG consulting costs. Actual expense in 2021 is \$813,120 and with a five-year forecast methodology (2017-2021) is \$162,624. Adjustment amount is \$87,000 to normalize the costs to recover \$250,000 per year. \$1,000,000 is needed over TY 2024 cycle; \$250,000 per year.					
2022	255	6	0	261	2.1	1-Sided Adj
<b>Explanation:</b>	Labor add back for the full-year impact of positions vacant during the five-year average.					
<b>2022 Total</b>	<b>255</b>	<b>93</b>	<b>0</b>	<b>348</b>	<b>2.1</b>	
2023	0	87	0	87	0.0	1-Sided Adj
<b>Explanation:</b>	Normalize GHG consulting costs. Actual expense in 2021 is \$813,120 and with a five-year forecast methodology (2017-2021) is \$162,624. Adjustment amount is \$87,000 to normalize the costs to recover \$250,000 per year. \$1,000,000 is needed over TY 2024 cycle; \$250,000 per year.					
2023	255	6	0	261	2.1	1-Sided Adj
<b>Explanation:</b>	Labor add back for the full-year impact of positions vacant during the five-year average.					
<b>2023 Total</b>	<b>255</b>	<b>93</b>	<b>0</b>	<b>348</b>	<b>2.1</b>	
2024	255	6	0	261	2.1	1-Sided Adj
<b>Explanation:</b>	Labor add back for the full-year impact of positions vacant during the five-year average.					
2024	0	87	0	87	0.0	1-Sided Adj
<b>Explanation:</b>	Normalize GHG consulting costs. Actual expense in 2021 is \$813,120 and with a five-year forecast methodology (2017-2021) is \$162,624. Adjustment amount is \$87,000 to normalize the costs to recover \$250,000 per year. \$1,000,000 is needed over TY 2024 cycle; \$250,000 per year.					
<b>2024 Total</b>	<b>255</b>	<b>93</b>	<b>0</b>	<b>348</b>	<b>2.1</b>	

Note: Totals may include rounding differences.

SDG&E/ADMINISTRATIVE & GENERAL/Exh No:SDG&E-33-WP-R/Witness: R. Agarwal

San Diego Gas & Electric Company  
2024 GRC - REVISED  
Non-Shared Service Workpapers

Area: ADMINISTRATIVE & GENERAL  
Witness: Rajan Agarwal  
Category: C. Regulatory Affairs Division  
Category-Sub: 2. Policy & Proceedings and Strategic Planning  
Workpaper: 1AG010.000 - Policy & Proceedings - Tariffs and Compliance and Strategic Planning

**Determination of Adjusted-Recorded (Incurred Costs):**

	2017 (\$000)	2018 (\$000)	2019 (\$000)	2020 (\$000)	2021 (\$000)
<b>Recorded (Nominal \$)*</b>					
Labor	2,362	1,707	1,108	1,001	1,052
Non-Labor	386	304	320	186	923
NSE	0	0	0	0	0
<b>Total</b>	<b>2,748</b>	<b>2,010</b>	<b>1,427</b>	<b>1,187</b>	<b>1,975</b>
FTE	19.6	14.6	10.1	8.3	8.9
<b>Adjustments (Nominal \$) **</b>					
Labor	-1,491	-779	-87	-59	-9
Non-Labor	-158	-52	-10	-8	-4
NSE	0	0	0	0	0
<b>Total</b>	<b>-1,649</b>	<b>-831</b>	<b>-97</b>	<b>-67</b>	<b>-13</b>
FTE	-11.4	-6.1	-1.1	-0.7	-0.1
<b>Recorded-Adjusted (Nominal \$)</b>					
Labor	872	927	1,021	942	1,043
Non-Labor	228	252	310	178	920
NSE	0	0	0	0	0
<b>Total</b>	<b>1,099</b>	<b>1,179</b>	<b>1,330</b>	<b>1,120</b>	<b>1,963</b>
FTE	8.2	8.5	9.0	7.6	8.8
<b>Vacation &amp; Sick (Nominal \$)</b>					
Labor	129	140	146	134	157
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
<b>Total</b>	<b>129</b>	<b>140</b>	<b>146</b>	<b>134</b>	<b>157</b>
FTE	1.3	1.5	1.4	1.2	1.5
<b>Escalation to 2021\$</b>					
Labor	116	92	68	34	0
Non-Labor	31	25	23	14	0
NSE	0	0	0	0	0
<b>Total</b>	<b>147</b>	<b>117</b>	<b>91</b>	<b>48</b>	<b>0</b>
FTE	0.0	0.0	0.0	0.0	0.0
<b>Recorded-Adjusted (Constant 2021\$)</b>					
Labor	1,117	1,160	1,235	1,110	1,200
Non-Labor	259	277	333	192	920
NSE	0	0	0	0	0
<b>Total</b>	<b>1,376</b>	<b>1,437</b>	<b>1,568</b>	<b>1,302</b>	<b>2,120</b>
FTE	9.5	10.0	10.4	8.8	10.3

\* After company-wide exclusions of Non-GRC costs

\*\* Refer to "Detail of Adjustments to Recorded" page for line item adjustments

Note: Totals may include rounding differences.

San Diego Gas & Electric Company  
2024 GRC - REVISED  
Non-Shared Service Workpapers

Area: ADMINISTRATIVE & GENERAL  
 Witness: Rajan Agarwal  
 Category: C. Regulatory Affairs Division  
 Category-Sub: 2. Policy & Proceedings and Strategic Planning  
 Workpaper: 1AG010.000 - Policy & Proceedings - Tariffs and Compliance and Strategic Planning

**Summary of Adjustments to Recorded:**

In Nominal \$ (000) Incurred Costs					
Years	2017	2018	2019	2020	2021
Labor	-1,491	-779	-87	-59	-9
Non-Labor	-158	-52	-10	-8	-4
NSE	0	0	0	0	0
<b>Total</b>	<b>-1,649</b>	<b>-831</b>	<b>-97</b>	<b>-67</b>	<b>-13</b>
FTE	-11.4	-6.1	-1.1	-0.7	-0.1

**Detail of Adjustments to Recorded:**

Year	Labor	NLbr	NSE	FTE	Adj Type
2017	-2	0	0	-0.1	1-Sided Adj
<b>Explanation:</b>	Incremental costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2017	-690	-73	0	-6.5	CCTR Transf To 2100-3428.000
<b>Explanation:</b>	Transfer costs from cost center 2100-3427 in workpaper group 1AG010 - Policy & Proceedings - Tariffs and Compliance and Strategic Planning to cost center 2100-3428 in workpaper 2100-3428 - Policy & Proceedings - Case Management to align costs with where roles and activities reside and are forecasted.				
2017	-402	-25	0	-3.4	CCTR Transf To 2100-3428.000
<b>Explanation:</b>	Transfer costs from cost center 2100-3726 in workpaper group 1AG010 - Policy & Proceedings - Tariffs and Compliance and Strategic Planning to cost center 2100-3428 in workpaper 2100-3428 - Policy & Proceedings - Case Management to align costs with where roles and activities reside and are forecasted.				
2017	-121	0	0	-0.3	1-Sided Adj
<b>Explanation:</b>	Exclude labor expenses associated with lobbying activities (FERC 426.4). This adjustment is in addition to other costs that have already been excluded based other specific accounting attributes.				
2017	-272	-54	0	-1.0	CCTR Transf To 2100-3162.000
<b>Explanation:</b>	Transfer costs from cost center 2100-3161 in workpaper group 1AG010 - Policy & Proceedings - Tariffs and Compliance and Strategic Planning to cost center 2100-3162 in workpaper 2100-3162 - SVP - State Government Affairs & CRO to align costs with where roles and activities reside and are forecasted.				
2017	0	-6	0	0.0	1-Sided Adj
<b>Explanation:</b>	One sided adjustment to remove non-GRC costs.				
2017	-4	0	0	-0.1	1-Sided Adj
<b>Explanation:</b>	Exclude labor expenses associated with lobbying activities (FERC 426.4). This adjustment is in addition to other costs that have already been excluded based other specific accounting attributes.				
<b>2017 Total</b>	<b>-1,491</b>	<b>-158</b>	<b>0</b>	<b>-11.4</b>	
2018	1	0	0	0.1	1-Sided Adj

Note: Totals may include rounding differences.

San Diego Gas & Electric Company  
2024 GRC - REVISED  
Non-Shared Service Workpapers

Area: ADMINISTRATIVE & GENERAL  
 Witness: Rajan Agarwal  
 Category: C. Regulatory Affairs Division  
 Category-Sub: 2. Policy & Proceedings and Strategic Planning  
 Workpaper: 1AG010.000 - Policy & Proceedings - Tariffs and Compliance and Strategic Planning

<u>Year</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	<u>Adj Type</u>
<b>Explanation:</b>	Incremental costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2018	0	5	0	0.0	CCTR Transf From 2200-2229.000
<b>Explanation:</b>	Transfer non-labor expense associated with an industry subscription from 2200-2229 in work group 2RD000.000 Business Development to cost center 2100-3910 in work group 1AG010.000 Strategic Planning in order to align historical costs with workgroup in which the activity will be forecasted.				
2018	-359	-26	0	-3.5	CCTR Transf To 2100-3428.000
<b>Explanation:</b>	Transfer costs from cost center 2100-3427 in workpaper group 1AG010 - Policy & Proceedings - Tariffs and Compliance and Strategic Planning to cost center 2100-3428 in workpaper 2100-3428 - Policy & Proceedings - Case Management to align costs with where roles and activities reside and are forecasted.				
2018	-219	-12	0	-1.9	CCTR Transf To 2100-3428.000
<b>Explanation:</b>	Transfer costs from cost center 2100-3726 in workpaper group 1AG010 - Policy & Proceedings - Tariffs and Compliance and Strategic Planning to cost center 2100-3428 in workpaper 2100-3428 - Policy & Proceedings - Case Management to align costs with where roles and activities reside and are forecasted.				
2018	-63	0	0	-0.2	1-Sided Adj
<b>Explanation:</b>	Exclude labor expenses associated with lobbying activities (FERC 426.4). This adjustment is in addition to other costs that have already been excluded based other specific accounting attributes.				
2018	-135	-16	0	-0.5	CCTR Transf To 2100-3162.000
<b>Explanation:</b>	Transfer costs from cost center 2100-3161 in workpaper group 1AG010 - Policy & Proceedings - Tariffs and Compliance and Strategic Planning to cost center 2100-3162 in workpaper 2100-3162 - SVP - State Government Affairs & CRO to align costs with where roles and activities reside and are forecasted.				
2018	0	-3	0	0.0	1-Sided Adj
<b>Explanation:</b>	One sided adjustment to remove non-GRC costs.				
2018	-4	0	0	-0.1	1-Sided Adj
<b>Explanation:</b>	Exclude labor expenses associated with lobbying activities (FERC 426.4). This adjustment is in addition to other costs that have already been excluded based other specific accounting attributes.				
<b>2018 Total</b>	<b>-779</b>	<b>-52</b>	<b>0</b>	<b>-6.1</b>	
2019	-83	-10	0	-1.0	CCTR Transf To 2100-3428.000
<b>Explanation:</b>	Transfer costs from cost center 2100-3427 in workpaper group 1AG010 - Policy & Proceedings - Tariffs and Compliance and Strategic Planning to cost center 2100-3428 in workpaper 2100-3428 - Policy & Proceedings - Case Management to align costs with where roles and activities reside and are forecasted.				
2019	-4	0	0	-0.1	1-Sided Adj
<b>Explanation:</b>	Exclude labor expenses associated with lobbying activities (FERC 426.4). This adjustment is in addition to other costs that have already been excluded based other specific accounting attributes.				
<b>2019 Total</b>	<b>-87</b>	<b>-10</b>	<b>0</b>	<b>-1.1</b>	
2020	0	-1	0	0.0	1-Sided Adj

Note: Totals may include rounding differences.

San Diego Gas & Electric Company  
2024 GRC - REVISED  
Non-Shared Service Workpapers

Area: ADMINISTRATIVE & GENERAL  
 Witness: Rajan Agarwal  
 Category: C. Regulatory Affairs Division  
 Category-Sub: 2. Policy & Proceedings and Strategic Planning  
 Workpaper: 1AG010.000 - Policy & Proceedings - Tariffs and Compliance and Strategic Planning

<u>Year</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	<u>Adj Type</u>
<b>Explanation:</b>	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2020	0	-4	0	0.0	1-Sided Adj
<b>Explanation:</b>	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2020	40	-3	0	0.3	CCTR Transf To 2100-3428.000
<b>Explanation:</b>	Transfer costs from cost center 2100-3427 in workpaper group 1AG010 - Policy & Proceedings - Tariffs and Compliance and Strategic Planning to cost center 2100-3428 in workpaper 2100-3428 - Policy & Proceedings - Case Management to align costs with where roles and activities reside and are forecasted.				
2020	-95	0	0	-0.9	CCTR Transf To 2100-3428.000
<b>Explanation:</b>	Transfer costs from cost center 2100-3726 in workpaper group 1AG010 - Policy & Proceedings - Tariffs and Compliance and Strategic Planning to cost center 2100-3428 in workpaper 2100-3428 - Policy & Proceedings - Case Management to align costs with where roles and activities reside and are forecasted.				
2020	-4	0	0	-0.1	1-Sided Adj
<b>Explanation:</b>	Exclude labor expenses associated with lobbying activities (FERC 426.4). This adjustment is in addition to other costs that have already been excluded based other specific accounting attributes.				
<b>2020 Total</b>	<b>-59</b>	<b>-8</b>	<b>0</b>	<b>-0.7</b>	
2021	0	-1	0	0.0	1-Sided Adj
<b>Explanation:</b>	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2021	0	-2	0	0.0	1-Sided Adj
<b>Explanation:</b>	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2021	-9	0	0	-0.1	CCTR Transf To 2100-3428.000
<b>Explanation:</b>	Transfer costs from cost center 2100-3726 in workpaper group 1AG010 - Policy & Proceedings - Tariffs and Compliance and Strategic Planning to cost center 2100-3428 in workpaper 2100-3428 - Policy & Proceedings - Case Management to align costs with where roles and activities reside and are forecasted.				
<b>2021 Total</b>	<b>-9</b>	<b>-4</b>	<b>0</b>	<b>-0.1</b>	

Note: Totals may include rounding differences.

San Diego Gas & Electric Company  
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Non-Shared Service Workpapers

Area: ADMINISTRATIVE & GENERAL  
Witness: Rajan Agarwal  
Category: D. Community Relations  
Workpaper: 1AG012.000

**Summary for Category: D. Community Relations**

	In 2021\$ (000) Incurred Costs			
	Adjusted-Recorded	Adjusted-Forecast		
	2021	2022	2023	2024
Labor	7	157	157	157
Non-Labor	8	139	139	139
NSE	0	0	0	0
<b>Total</b>	<u>15</u>	<u>296</u>	<u>296</u>	<u>296</u>
FTE	0.0	0.6	0.6	0.6

**Workpapers belonging to this Category:**

**1AG012.000 Community Relations**

Labor	7	157	157	157
Non-Labor	8	139	139	139
NSE	0	0	0	0
<b>Total</b>	<u>15</u>	<u>296</u>	<u>296</u>	<u>296</u>
FTE	0.0	0.6	0.6	0.6

*Note: Totals may include rounding differences.*

**Beginning of Workpaper**  
**1AG012.000 - Community Relations**



San Diego Gas & Electric Company  
2024 GRC - REVISED  
Non-Shared Service Workpapers

Area: ADMINISTRATIVE & GENERAL  
Witness: Rajan Agarwal  
Category: D. Community Relations  
Category-Sub: 1. Community Relations  
Workpaper: 1AG012.000 - Community Relations

**Activity Description:**

The Community Relations department is the primary liaison between SDG&E and nonprofit community-based organizations (CBOs), and local communities. The Community Relations department develops relationships with these groups to facilitate the promotion of SDG&E's customer programs and services. Costs for lobbying, civic, and related activities, and other nonallowable expenses have been removed.

**Forecast Explanations:**

**Labor - 5-YR Average**

A five-year adjusted average was used for forecasting the Community Relations costs. These expenses will be included in the TY 2024 revenue requirement as forecasted. The five-year average best represents a reasonable estimate of annual costs when considering year to year variability, including the cyclical nature of certain costs, which provides essential compliance governance, oversight, and other support for SDG&E's Community Relations. It should be noted that the year-to-year variability is attributable to various drivers. Since these activities are managed in aggregate, this methodology is appropriate to normalize year-to-year variability and has been consistently applied for this department in prior SDG&E GRCs.

**Non-Labor - 5-YR Average**

A five-year adjusted average was used for forecasting the Community Relations costs. These expenses will be included in the TY 2024 revenue requirement as forecasted. The five-year average best represents a reasonable estimate of annual costs when considering year to year variability, including the cyclical nature of certain costs, which provides essential compliance governance, oversight, and other support for SDG&E's Community Relations. It should be noted that the year-to-year variability is attributable to various drivers. Since these activities are managed in aggregate, this methodology is appropriate to normalize year-to-year variability and has been consistently applied for this department in prior SDG&E GRCs.

**NSE - 5-YR Average**

N/A

**Summary of Results:**

		In 2021\$ (000) Incurred Costs								
		Adjusted-Recorded					Adjusted-Forecast			
Years		2017	2018	2019	2020	2021	2022	2023	2024	
Labor		199	203	208	170	7	157	157	157	
Non-Labor		343	104	214	28	8	140	140	140	
NSE		0	0	0	0	0	0	0	0	
<b>Total</b>		<b>542</b>	<b>307</b>	<b>422</b>	<b>198</b>	<b>15</b>	<b>297</b>	<b>297</b>	<b>297</b>	
FTE		0.9	0.7	0.8	0.7	0.0	0.6	0.6	0.6	

*Note: Totals may include rounding differences.*

San Diego Gas & Electric Company  
2024 GRC - REVISED  
Non-Shared Service Workpapers

Area: ADMINISTRATIVE & GENERAL  
 Witness: Rajan Agarwal  
 Category: D. Community Relations  
 Category-Sub: 1. Community Relations  
 Workpaper: 1AG012.000 - Community Relations

**Summary of Adjustments to Forecast:**

In 2021 \$(000) Incurred Costs										
Forecast Method		Base Forecast			Forecast Adjustments			Adjusted-Forecast		
Years		2022	2023	2024	2022	2023	2024	2022	2023	2024
Labor	5-YR Average	157	157	157	0	0	0	157	157	157
Non-Labor	5-YR Average	139	139	139	0	0	0	139	139	139
NSE	5-YR Average	0	0	0	0	0	0	0	0	0
<b>Total</b>		<b>297</b>	<b>297</b>	<b>297</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>297</b>	<b>297</b>	<b>297</b>
FTE	5-YR Average	0.6	0.6	0.6	0.0	0.0	0.0	0.6	0.6	0.6

<u>Year</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>Total</u>	<u>FTE</u>	<u>Adj Type</u>
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*Note: Totals may include rounding differences.*

San Diego Gas & Electric Company  
2024 GRC - REVISED  
Non-Shared Service Workpapers

Area: ADMINISTRATIVE & GENERAL  
Witness: Rajan Agarwal  
Category: D. Community Relations  
Category-Sub: 1. Community Relations  
Workpaper: 1AG012.000 - Community Relations

**Determination of Adjusted-Recorded (Incurred Costs):**

	2017 (\$000)	2018 (\$000)	2019 (\$000)	2020 (\$000)	2021 (\$000)
<b>Recorded (Nominal \$)*</b>					
Labor	435	376	377	400	100
Non-Labor	1,002	717	615	-2,127	11
NSE	0	0	0	0	0
<b>Total</b>	<b>1,437</b>	<b>1,093</b>	<b>992</b>	<b>-1,727</b>	<b>111</b>
FTE	2.2	2.1	1.8	1.9	1.1
<b>Adjustments (Nominal \$) **</b>					
Labor	-280	-214	-205	-256	-94
Non-Labor	-700	-622	-416	2,153	-4
NSE	0	0	0	0	0
<b>Total</b>	<b>-980</b>	<b>-836</b>	<b>-621</b>	<b>1,897</b>	<b>-97</b>
FTE	-1.5	-1.5	-1.1	-1.3	-1.1
<b>Recorded-Adjusted (Nominal \$)</b>					
Labor	155	162	172	144	6
Non-Labor	302	95	199	26	8
NSE	0	0	0	0	0
<b>Total</b>	<b>457</b>	<b>257</b>	<b>371</b>	<b>170</b>	<b>14</b>
FTE	0.7	0.6	0.7	0.6	0.0
<b>Vacation &amp; Sick (Nominal \$)</b>					
Labor	23	25	25	20	1
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
<b>Total</b>	<b>23</b>	<b>25</b>	<b>25</b>	<b>20</b>	<b>1</b>
FTE	0.2	0.1	0.1	0.1	0.0
<b>Escalation to 2021\$</b>					
Labor	21	16	11	5	0
Non-Labor	41	10	15	2	0
NSE	0	0	0	0	0
<b>Total</b>	<b>62</b>	<b>26</b>	<b>26</b>	<b>7</b>	<b>0</b>
FTE	0.0	0.0	0.0	0.0	0.0
<b>Recorded-Adjusted (Constant 2021\$)</b>					
Labor	199	203	208	170	7
Non-Labor	343	104	214	28	8
NSE	0	0	0	0	0
<b>Total</b>	<b>542</b>	<b>307</b>	<b>422</b>	<b>198</b>	<b>15</b>
FTE	0.9	0.7	0.8	0.7	0.0

\* After company-wide exclusions of Non-GRC costs

\*\* Refer to "Detail of Adjustments to Recorded" page for line item adjustments

Note: Totals may include rounding differences.

San Diego Gas & Electric Company  
2024 GRC - REVISED  
Non-Shared Service Workpapers

Area: ADMINISTRATIVE & GENERAL  
Witness: Rajan Agarwal  
Category: D. Community Relations  
Category-Sub: 1. Community Relations  
Workpaper: 1AG012.000 - Community Relations

**Summary of Adjustments to Recorded:**

In Nominal \$ (000) Incurred Costs					
Years	2017	2018	2019	2020	2021
Labor	-280	-214	-205	-256	-94
Non-Labor	-700	-622	-416	2,153	-4
NSE	0	0	0	0	0
<b>Total</b>	<b>-980</b>	<b>-836</b>	<b>-621</b>	<b>1,897</b>	<b>-97</b>
FTE	-1.5	-1.5	-1.1	-1.3	-1.1

**Detail of Adjustments to Recorded:**

Year	Labor	NLbr	NSE	FTE	Adj Type
2017	-78	-95	0	-0.9	CCTR Transf To 2100-3463.000
<b>Explanation:</b>	Transfer labor from cost center 2100-3592 in workpaper group 1AG012 - Community Relations to cost center 2100-3463 in workpaper group 1ED022 - Regional Public Affairs to align costs with where roles reside and are forecasted.				
2017	0	-280	0	0.0	1-Sided Adj
<b>Explanation:</b>	One sized adjustment to remove costs for lobbying, civic, and related activities, and other nonallowable expenses. This adjustment is in addition to other costs that have already been excluded based other specific accounting attributes.				
2017	-202	0	0	-0.6	1-Sided Adj
<b>Explanation:</b>	Exclude labor expenses associated with lobbying activities (FERC 426.4). This adjustment is in addition to other costs that have already been excluded based other specific accounting attributes.				
2017	0	-136	0	0.0	1-Sided Adj
<b>Explanation:</b>	One sized adjustment to remove costs for lobbying, civic, and related activities, and other nonallowable expenses. This adjustment is in addition to other costs that have already been excluded based other specific accounting attributes.				
2017	0	-189	0	0.0	1-Sided Adj
<b>Explanation:</b>	One sized adjustment to remove costs for lobbying, civic, and related activities, and other nonallowable expenses. This adjustment is in addition to other costs that have already been excluded based other specific accounting attributes.				
<b>2017 Total</b>	<b>-280</b>	<b>-700</b>	<b>0</b>	<b>-1.5</b>	
2018	-81	15	0	-0.9	CCTR Transf To 2100-3463.000
<b>Explanation:</b>	Transfer labor from cost center 2100-3592 in workpaper group 1AG012 - Community Relations to cost center 2100-3463 in workpaper group 1ED022 - Regional Public Affairs to align costs with where roles reside and are forecasted.				
2018	0	-98	0	0.0	1-Sided Adj

Note: Totals may include rounding differences.

San Diego Gas & Electric Company  
2024 GRC - REVISED  
Non-Shared Service Workpapers

Area: ADMINISTRATIVE & GENERAL  
Witness: Rajan Agarwal  
Category: D. Community Relations  
Category-Sub: 1. Community Relations  
Workpaper: 1AG012.000 - Community Relations

<u>Year</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	<u>Adj Type</u>
<b>Explanation:</b>	One sized adjustment to remove costs for lobbying, civic, and related activities, and other nonallowable expenses. This adjustment is in addition to other costs that have already been excluded based other specific accounting attributes.				
2018	-133	0	0	-0.6	1-Sided Adj
<b>Explanation:</b>	Exclude labor expenses associated with lobbying activities (FERC 426.4). This adjustment is in addition to other costs that have already been excluded based other specific accounting attributes.				
2018	0	-94	0	0.0	1-Sided Adj
<b>Explanation:</b>	One sized adjustment to remove costs for lobbying, civic, and related activities, and other nonallowable expenses. This adjustment is in addition to other costs that have already been excluded based other specific accounting attributes.				
2018	0	-411	0	0.0	1-Sided Adj
<b>Explanation:</b>	One sized adjustment to remove costs for lobbying, civic, and related activities, and other nonallowable expenses. This adjustment is in addition to other costs that have already been excluded based other specific accounting attributes.				
2018	0	-5	0	0.0	1-Sided Adj
<b>Explanation:</b>	One sized adjustment to remove costs for lobbying, civic, and related activities, and other nonallowable expenses. This adjustment is in addition to other costs that have already been excluded based other specific accounting attributes.				
2018	0	-29	0	0.0	CCTR Transf To 2100-3463.000
<b>Explanation:</b>	Transfer labor from cost center 2100-3592 in workpaper group 1AG012 - Community Relations to cost center 2100-3463 in workpaper group 1ED022 - Regional Public Affairs to align costs with where roles reside and are forecasted.				
<b>2018 Total</b>	<b>-214</b>	<b>-622</b>	<b>0</b>	<b>-1.5</b>	
2019	-65	23	0	-0.5	CCTR Transf To 2100-3463.000
<b>Explanation:</b>	Transfer labor from cost center 2100-3592 in workpaper group 1AG012 - Community Relations to cost center 2100-3463 in workpaper group 1ED022 - Regional Public Affairs to align costs with where roles reside and are forecasted.				
2019	0	-87	0	0.0	1-Sided Adj
<b>Explanation:</b>	One sized adjustment to remove costs for lobbying, civic, and related activities, and other nonallowable expenses. This adjustment is in addition to other costs that have already been excluded based other specific accounting attributes.				
2019	-140	0	0	-0.6	1-Sided Adj
<b>Explanation:</b>	Exclude labor expenses associated with lobbying activities (FERC 426.4). This adjustment is in addition to other costs that have already been excluded based other specific accounting attributes.				
2019	0	-54	0	0.0	1-Sided Adj
<b>Explanation:</b>	One sized adjustment to remove costs for lobbying, civic, and related activities, and other nonallowable expenses. This adjustment is in addition to other costs that have already been excluded based other specific accounting attributes.				

Note: Totals may include rounding differences.

San Diego Gas & Electric Company  
2024 GRC - REVISED  
Non-Shared Service Workpapers

Area: ADMINISTRATIVE & GENERAL  
Witness: Rajan Agarwal  
Category: D. Community Relations  
Category-Sub: 1. Community Relations  
Workpaper: 1AG012.000 - Community Relations

<u>Year</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	<u>Adj Type</u>
2019	0	-252	0	0.0	1-Sided Adj
<b>Explanation:</b>	One sized adjustment to remove costs for lobbying, civic, and related activities, and other nonallowable expenses. This adjustment is in addition to other costs that have already been excluded based other specific accounting attributes.				
2019	0	-46	0	0.0	CCTR Transf To 2100-3463.000
<b>Explanation:</b>	Transfer labor from cost center 2100-3592 in workpaper group 1AG012 - Community Relations to cost center 2100-3463 in workpaper group 1ED022 - Regional Public Affairs to align costs with where roles reside and are forecasted.				
<b>2019 Total</b>	<b>-205</b>	<b>-416</b>	<b>0</b>	<b>-1.1</b>	
2020	0	0	0	0.0	1-Sided Adj
<b>Explanation:</b>	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2020	0	-2	0	0.0	1-Sided Adj
<b>Explanation:</b>	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2020	-61	112	0	-0.4	CCTR Transf To 2100-3463.000
<b>Explanation:</b>	Transfer labor from cost center 2100-3592 in workpaper group 1AG012 - Community Relations to cost center 2100-3463 in workpaper group 1ED022 - Regional Public Affairs to align costs with where roles reside and are forecasted.				
2020	0	759	0	0.0	1-Sided Adj
<b>Explanation:</b>	One sized adjustment to remove costs for lobbying, civic, and related activities, and other nonallowable expenses. This adjustment is in addition to other costs that have already been excluded based other specific accounting attributes.				
2020	-195	0	0	-0.9	1-Sided Adj
<b>Explanation:</b>	Exclude labor expenses associated with lobbying activities (FERC 426.4). This adjustment is in addition to other costs that have already been excluded based other specific accounting attributes.				
2020	0	365	0	0.0	1-Sided Adj
<b>Explanation:</b>	One sized adjustment to remove costs for lobbying, civic, and related activities, and other nonallowable expenses. This adjustment is in addition to other costs that have already been excluded based other specific accounting attributes.				
2020	0	915	0	0.0	1-Sided Adj
<b>Explanation:</b>	One sized adjustment to remove costs for lobbying, civic, and related activities, and other nonallowable expenses. This adjustment is in addition to other costs that have already been excluded based other specific accounting attributes.				
2020	0	5	0	0.0	1-Sided Adj

Note: Totals may include rounding differences.

San Diego Gas & Electric Company  
2024 GRC - REVISED  
Non-Shared Service Workpapers

Area: ADMINISTRATIVE & GENERAL  
 Witness: Rajan Agarwal  
 Category: D. Community Relations  
 Category-Sub: 1. Community Relations  
 Workpaper: 1AG012.000 - Community Relations

<u>Year</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	<u>Adj Type</u>
<b>Explanation:</b>	One sized adjustment to remove costs for lobbying, civic, and related activities, and other nonallowable expenses. This adjustment is in addition to other costs that have already been excluded based other specific accounting attributes.				
<b>2020 Total</b>	<b>-256</b>	<b>2,153</b>	<b>0</b>	<b>-1.3</b>	
2021	0	0	0	0.0	1-Sided Adj
<b>Explanation:</b>	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2021	0	0	0	0.0	1-Sided Adj
<b>Explanation:</b>	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2021	-62	-3	0	-0.5	CCTR Transf To 2100-3463.000
<b>Explanation:</b>	Transfer labor from cost center 2100-3592 in workpaper group 1AG012 - Community Relations to cost center 2100-3463 in workpaper group 1ED022 - Regional Public Affairs to align costs with where roles reside and are forecasted.				
2021	-32	0	0	-0.6	1-Sided Adj
<b>Explanation:</b>	Exclude labor expenses associated with lobbying activities (FERC 426.4). This adjustment is in addition to other costs that have already been excluded based other specific accounting attributes.				
<b>2021 Total</b>	<b>-94</b>	<b>-4</b>	<b>0</b>	<b>-1.1</b>	

*Note: Totals may include rounding differences.*

San Diego Gas & Electric Company  
2024 GRC - REVISED  
Shared Services Workpapers

Area: ADMINISTRATIVE & GENERAL  
Witness: Rajan Agarwal

**Summary of Shared Services Workpapers:**

Description	In 2021 \$ (000) Incurred Costs			
	Adjusted-Recorded	Adjusted-Forecast		
	2021	2022	2023	2024
A. Accounting and Finance Division	3,707	3,909	3,909	3,909
C. Regulatory Affairs Division	5,795	6,339	6,533	6,726
D. Community Relations	918	1,032	1,132	1,132
<b>Total</b>	<b>10,420</b>	<b>11,280</b>	<b>11,574</b>	<b>11,767</b>

*Note: Totals may include rounding differences.*



San Diego Gas & Electric Company  
2024 GRC - REVISED  
Shared Services Workpapers

Area: ADMINISTRATIVE & GENERAL  
Witness: Rajan Agarwal  
Category: A. Accounting and Finance Division  
Cost Center: VARIOUS

**Summary for Category: A. Accounting and Finance Division**

	In 2021\$ (000) Incurred Costs			
	Adjusted-Recorded	Adjusted-Forecast		
	2021	2022	2023	2024
Labor	3,145	3,213	3,213	3,213
Non-Labor	563	696	696	696
NSE	0	0	0	0
<b>Total</b>	<b>3,708</b>	<b>3,909</b>	<b>3,909</b>	<b>3,909</b>
FTE	30.8	31.8	31.8	31.8

**Cost Centers belonging to this Category:**

**2100-0274.000 Affiliate Billing & Costing (ABC)**

Labor	352	399	399	399
Non-Labor	1	2	2	2
NSE	0	0	0	0
<b>Total</b>	<b>353</b>	<b>401</b>	<b>401</b>	<b>401</b>
FTE	4.0	4.3	4.3	4.3

**2100-3058.000 Accounts Payable (AP)**

Labor	956	901	901	901
Non-Labor	143	109	109	109
NSE	0	0	0	0
<b>Total</b>	<b>1,099</b>	<b>1,010</b>	<b>1,010</b>	<b>1,010</b>
FTE	10.8	11.0	11.0	11.0

**2100-3050.000 Assistant Controller**

Labor	288	259	259	259
Non-Labor	8	63	63	63
NSE	0	0	0	0
<b>Total</b>	<b>296</b>	<b>322</b>	<b>322</b>	<b>322</b>
FTE	2.0	1.8	1.8	1.8

**2100-3051.000 Financial Accounting**

Labor	818	934	934	934
Non-Labor	18	35	35	35
NSE	0	0	0	0
<b>Total</b>	<b>836</b>	<b>969</b>	<b>969</b>	<b>969</b>
FTE	7.8	8.7	8.7	8.7

**2100-3555.000 Accounting Research & Business Controls**

Labor	383	385	385	385
Non-Labor	2	25	25	25
NSE	0	0	0	0
<b>Total</b>	<b>385</b>	<b>410</b>	<b>410</b>	<b>410</b>
FTE	3.0	3.0	3.0	3.0

Note: Totals may include rounding differences.

San Diego Gas & Electric Company  
2024 GRC - REVISED  
Shared Services Workpapers

Area: ADMINISTRATIVE & GENERAL  
 Witness: Rajan Agarwal  
 Category: A. Accounting and Finance Division  
 Cost Center: VARIOUS

In 2021\$ (000) Incurred Costs			
Adjusted-Recorded	Adjusted-Forecast		
2021	2022	2023	2024

**2100-4080.000 Financial Planning Systems**

Labor	348	335	335	335
Non-Labor	391	462	462	462
NSE	0	0	0	0
<b>Total</b>	<b>739</b>	<b>797</b>	<b>797</b>	<b>797</b>
FTE	3.2	3.0	3.0	3.0

*Note: Totals may include rounding differences.*

**Beginning of Workpaper**  
**2100-0274.000 - Affiliate Billing & Costing (ABC)**

San Diego Gas & Electric Company  
2024 GRC - REVISED  
Shared Services Workpapers

Area: ADMINISTRATIVE & GENERAL  
 Witness: Rajan Agarwal  
 Category: A. Accounting and Finance Division  
 Category-Sub: 2. Accounting Operations  
 Cost Center: 2100-0274.000 - Affiliate Billing & Costing (ABC)

**Activity Description:**

The Affiliate Billing and Costing group performs cost allocations for SDG&E and has three primary roles; sets the overhead rates, administers the cost allocations and overhead distributions to direct costs throughout the organization, and billings to third parties who are affiliate companies of Sempra. The group performs annual cost allocations clearing studies required for FERC Form 1, supports regulatory filings, and participates in multiple inter-departmental special projects.

**Forecast Explanations:**

**Labor - 5-YR Average**

A five-year adjusted average was used for forecasting the Affiliate Billing and Costing group costs under the Accounting Operations department. The five-year average best represents a reasonable estimate of annual costs which provides essential accounting functions for SDG&E, compliance governance, oversight of controls, and other support. It should be noted that these costs may fluctuate from year to year and is attributable to various drivers. Since these activities are managed in aggregate, this methodology is appropriate to normalize year-to-year variability and has been consistently applied for this group in prior SDG&E GRCs.

**Non-Labor - 5-YR Average**

A five-year adjusted average was used for forecasting the Affiliate Billing and Costing group costs under the Accounting Operations department. The five-year average best represents a reasonable estimate of annual costs which provides essential accounting functions for SDG&E, compliance governance, oversight of controls, and other support. It should be noted that these costs may fluctuate from year to year and is attributable to various drivers. Since these activities are managed in aggregate, this methodology is appropriate to normalize year-to-year variability and has been consistently applied for this group in prior SDG&E GRCs.

**NSE - 5-YR Average**

N/A

**Summary of Results:**

		In 2021\$ (000) Incurred Costs								
		Adjusted-Recorded					Adjusted-Forecast			
Years		2017	2018	2019	2020	2021	2022	2023	2024	
Labor		425	382	385	449	352	399	399	399	
Non-Labor		4	2	2	1	1	2	2	2	
NSE		0	0	0	0	0	0	0	0	
<b>Total</b>		<b>429</b>	<b>384</b>	<b>387</b>	<b>450</b>	<b>353</b>	<b>401</b>	<b>401</b>	<b>401</b>	
FTE		4.9	4.2	4.1	4.1	4.0	4.3	4.3	4.3	

*Note: Totals may include rounding differences.*

San Diego Gas & Electric Company  
2024 GRC - REVISED  
Shared Services Workpapers

Area: ADMINISTRATIVE & GENERAL  
 Witness: Rajan Agarwal  
 Category: A. Accounting and Finance Division  
 Category-Sub: 2. Accounting Operations  
 Cost Center: 2100-0274.000 - Affiliate Billing & Costing (ABC)

**Cost Center Allocations (Incurred Costs):**

	2021 Adjusted-Recorded					2022 Adjusted-Forecast				
	Labor	Non-Labor	NSE	Total	FTE	Labor	Non-Labor	NSE	Total	FTE
Directly Retained	0	0	0	0	0.0	0	0	0	0	0.0
Directly Allocated	0	0	0	0	0.0	0	0	0	0	0.0
Subj. To % Alloc.	352	1	0	353	4.0	399	2	0	401	4.3
<b>Total Incurred</b>	<b>352</b>	<b>1</b>	<b>0</b>	<b>353</b>	<b>4.0</b>	<b>399</b>	<b>2</b>	<b>0</b>	<b>401</b>	<b>4.3</b>
<b>% Allocation</b>										
Retained	99.85%	99.85%				99.85%	99.85%			
SEU	0.00%	0.00%				0.00%	0.00%			
CORP	0.15%	0.15%				0.15%	0.15%			
Unreg	0.00%	0.00%				0.00%	0.00%			

	2023 Adjusted-Forecast					2024 Adjusted-Forecast				
	Labor	Non-Labor	NSE	Total	FTE	Labor	Non-Labor	NSE	Total	FTE
Directly Retained	0	0	0	0	0.0	0	0	0	0	0.0
Directly Allocated	0	0	0	0	0.0	0	0	0	0	0.0
Subj. To % Alloc.	399	2	0	401	4.3	399	2	0	401	4.3
<b>Total Incurred</b>	<b>399</b>	<b>2</b>	<b>0</b>	<b>401</b>	<b>4.3</b>	<b>399</b>	<b>2</b>	<b>0</b>	<b>401</b>	<b>4.3</b>
<b>% Allocation</b>										
Retained	99.85%	99.85%				99.85%	99.85%			
SEU	0.00%	0.00%				0.00%	0.00%			
CORP	0.15%	0.15%				0.15%	0.15%			
Unreg	0.00%	0.00%				0.00%	0.00%			

Note: Totals may include rounding differences.

San Diego Gas & Electric Company  
2024 GRC - REVISED  
Shared Services Workpapers

Area: ADMINISTRATIVE & GENERAL  
Witness: Rajan Agarwal  
Category: A. Accounting and Finance Division  
Category-Sub: 2. Accounting Operations  
Cost Center: 2100-0274.000 - Affiliate Billing & Costing (ABC)

**Cost Center Allocation Percentage Drivers/Methodology:**

**Cost Center Allocation Percentage for 2021**

This cost center supports both SDG&E and SECC. The various tasks performed for each company, SDG&E and SECC, are considered and allocated. The most recent costs (labor and non-labor) associated with the allocated tasks by company are determined. The weighted average of the costs by company is calculated and applied to the overall costs of the cost center. The resulting allocation represents the most appropriate allocation of activities performed on behalf of each entity.

**Cost Center Allocation Percentage for 2022**

This cost center supports both SDG&E and SECC. The various tasks performed for each company, SDG&E and SECC, are considered and allocated. The most recent costs (labor and non-labor) associated with the allocated tasks by company are determined. The weighted average of the costs by company is calculated and applied to the overall costs of the cost center. The resulting allocation represents the most appropriate allocation of activities performed on behalf of each entity.

**Cost Center Allocation Percentage for 2023**

This cost center supports both SDG&E and SECC. The various tasks performed for each company, SDG&E and SECC, are considered and allocated. The most recent costs (labor and non-labor) associated with the allocated tasks by company are determined. The weighted average of the costs by company is calculated and applied to the overall costs of the cost center. The resulting allocation represents the most appropriate allocation of activities performed on behalf of each entity.

**Cost Center Allocation Percentage for 2024**

This cost center supports both SDG&E and SECC. The various tasks performed for each company, SDG&E and SECC, are considered and allocated. The most recent costs (labor and non-labor) associated with the allocated tasks by company are determined. The weighted average of the costs by company is calculated and applied to the overall costs of the cost center. The resulting allocation represents the most appropriate allocation of activities performed on behalf of each entity.

*Note: Totals may include rounding differences.*

San Diego Gas & Electric Company  
2024 GRC - REVISED  
Shared Services Workpapers

Area: ADMINISTRATIVE & GENERAL  
 Witness: Rajan Agarwal  
 Category: A. Accounting and Finance Division  
 Category-Sub: 2. Accounting Operations  
 Cost Center: 2100-0274.000 - Affiliate Billing & Costing (ABC)

**Summary of Adjustments to Forecast:**

In 2021 \$(000) Incurred Costs										
Forecast Method		Base Forecast			Forecast Adjustments			Adjusted-Forecast		
Years		2022	2023	2024	2022	2023	2024	2022	2023	2024
Labor	5-YR Average	399	399	399	0	0	0	399	399	399
Non-Labor	5-YR Average	2	2	2	0	0	0	2	2	2
NSE	5-YR Average	0	0	0	0	0	0	0	0	0
<b>Total</b>		<b>401</b>	<b>401</b>	<b>401</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>401</b>	<b>401</b>	<b>401</b>
FTE	5-YR Average	4.3	4.3	4.3	0.0	0.0	0.0	4.3	4.3	4.3

<u>Year</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>Total</u>	<u>FTE</u>	<u>Adj Type</u>
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Note: Totals may include rounding differences.

SDG&E/ADMINISTRATIVE & GENERAL/Exh No:SDG&E-33-WP-R/Witness: R. Agarwal

San Diego Gas & Electric Company  
2024 GRC - REVISED  
Shared Services Workpapers

Area: ADMINISTRATIVE & GENERAL  
Witness: Rajan Agarwal  
Category: A. Accounting and Finance Division  
Category-Sub: 2. Accounting Operations  
Cost Center: 2100-0274.000 - Affiliate Billing & Costing (ABC)

**Determination of Adjusted-Recorded (Incurred Costs):**

	2017 (\$000)	2018 (\$000)	2019 (\$000)	2020 (\$000)	2021 (\$000)
<b>Recorded (Nominal \$)*</b>					
Labor	383	350	370	430	340
Non-Labor	3	2	2	3	3
NSE	0	0	0	0	0
<b>Total</b>	<b>386</b>	<b>352</b>	<b>372</b>	<b>433</b>	<b>343</b>
FTE	5.1	4.4	4.4	4.4	4.0
<b>Adjustments (Nominal \$) **</b>					
Labor	-47	-43	-50	-52	-34
Non-Labor	0	0	0	-2	-2
NSE	0	0	0	0	0
<b>Total</b>	<b>-47</b>	<b>-43</b>	<b>-50</b>	<b>-55</b>	<b>-36</b>
FTE	-0.9	-0.8	-0.9	-0.9	-0.6
<b>Recorded-Adjusted (Nominal \$)</b>					
Labor	336	307	319	378	306
Non-Labor	3	2	2	1	1
NSE	0	0	0	0	0
<b>Total</b>	<b>339</b>	<b>309</b>	<b>321</b>	<b>378</b>	<b>307</b>
FTE	4.2	3.6	3.5	3.5	3.4
<b>Vacation &amp; Sick (Nominal \$)</b>					
Labor	50	47	46	54	46
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
<b>Total</b>	<b>50</b>	<b>47</b>	<b>46</b>	<b>54</b>	<b>46</b>
FTE	0.7	0.6	0.6	0.6	0.6
<b>Escalation to 2021\$</b>					
Labor	39	28	20	18	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
<b>Total</b>	<b>40</b>	<b>29</b>	<b>20</b>	<b>18</b>	<b>0</b>
FTE	0.0	0.0	0.0	0.0	0.0
<b>Recorded-Adjusted (Constant 2021\$)</b>					
Labor	425	382	385	449	352
Non-Labor	4	2	2	1	1
NSE	0	0	0	0	0
<b>Total</b>	<b>429</b>	<b>384</b>	<b>387</b>	<b>450</b>	<b>353</b>
FTE	4.9	4.2	4.1	4.1	4.0

\* After company-wide exclusions of Non-GRC costs

\*\* Refer to "Detail of Adjustments to Recorded" page for line item adjustments

Note: Totals may include rounding differences.



San Diego Gas & Electric Company  
2024 GRC - REVISED  
Shared Services Workpapers

Area: ADMINISTRATIVE & GENERAL  
Witness: Rajan Agarwal  
Category: A. Accounting and Finance Division  
Category-Sub: 2. Accounting Operations  
Cost Center: 2100-0274.000 - Affiliate Billing & Costing (ABC)

**Summary of Adjustments to Recorded:**

In Nominal \$ (000) Incurred Costs					
Years	2017	2018	2019	2020	2021
Labor	-47	-43	-50	-52	-34
Non-Labor	0	0	0	-2	-2
NSE	0	0	0	0	0
<b>Total</b>	<b>-47</b>	<b>-43</b>	<b>-50</b>	<b>-55</b>	<b>-36</b>
FTE	-0.9	-0.8	-0.9	-0.9	-0.6

**Detail of Adjustments to Recorded:**

Year	Labor	NLbr	NSE	FTE	Adj Type
2017	-47	0	0	-0.9	CCTR Transf To 2100-3067.000
<b>Explanation:</b>	Transfer labor from cost center 2100-0274 in workpaper group 2100-0274 - Affiliate Billing & Costing (ABC) to cost center 2100-3067 in workpaper group 1AG001 - Financial & Business Planning to align costs with where roles reside and are forecasted.				
<b>2017 Total</b>	<b>-47</b>	<b>0</b>	<b>0</b>	<b>-0.9</b>	
2018	-43	0	0	-0.8	CCTR Transf To 2100-3067.000
<b>Explanation:</b>	Transfer labor from cost center 2100-0274 in workpaper group 2100-0274 - Affiliate Billing & Costing (ABC) to cost center 2100-3067 in workpaper group 1AG001 - Financial & Business Planning to align costs with where roles reside and are forecasted.				
<b>2018 Total</b>	<b>-43</b>	<b>0</b>	<b>0</b>	<b>-0.8</b>	
2019	-50	0	0	-0.9	CCTR Transf To 2100-3067.000
<b>Explanation:</b>	Transfer labor from cost center 2100-0274 in workpaper group 2100-0274 - Affiliate Billing & Costing (ABC) to cost center 2100-3067 in workpaper group 1AG001 - Financial & Business Planning to align costs with where roles reside and are forecasted.				
<b>2019 Total</b>	<b>-50</b>	<b>0</b>	<b>0</b>	<b>-0.9</b>	
2020	0	-2	0	0.0	1-Sided Adj
<b>Explanation:</b>	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2020	-52	0	0	-0.9	CCTR Transf To 2100-3067.000
<b>Explanation:</b>	Transfer labor from cost center 2100-0274 in workpaper group 2100-0274 - Affiliate Billing & Costing (ABC) to cost center 2100-3067 in workpaper group 1AG001 - Financial & Business Planning to align costs with where roles reside and are forecasted.				
<b>2020 Total</b>	<b>-52</b>	<b>-2</b>	<b>0</b>	<b>-0.9</b>	
2021	0	-2	0	0.0	1-Sided Adj

Note: Totals may include rounding differences.

San Diego Gas & Electric Company  
2024 GRC - REVISED  
Shared Services Workpapers

Area: ADMINISTRATIVE & GENERAL  
 Witness: Rajan Agarwal  
 Category: A. Accounting and Finance Division  
 Category-Sub: 2. Accounting Operations  
 Cost Center: 2100-0274.000 - Affiliate Billing & Costing (ABC)

<u>Year</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	<u>Adj Type</u>
<b>Explanation:</b>	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2021	-34	0	0	-0.6	CCTR Transf To 2100-3067.000
<b>Explanation:</b>	Transfer labor from cost center 2100-0274 in workpaper group 2100-0274 - Affiliate Billing & Costing (ABC) to cost center 2100-3067 in workpaper group 1AG001 - Financial & Business Planning to align costs with where roles reside and are forecasted.				
<b>2021 Total</b>	<b>-34</b>	<b>-2</b>	<b>0</b>	<b>-0.6</b>	

*Note: Totals may include rounding differences.*

**Beginning of Workpaper**  
**2100-3058.000 - Accounts Payable (AP)**

San Diego Gas & Electric Company  
2024 GRC - REVISED  
Shared Services Workpapers

Area: ADMINISTRATIVE & GENERAL  
 Witness: Rajan Agarwal  
 Category: A. Accounting and Finance Division  
 Category-Sub: 2. Accounting Operations  
 Cost Center: 2100-3058.000 - Accounts Payable (AP)

**Activity Description:**

The SDG&E Accounts Payable group is responsible for timely and accurate processing and accounting for payments of all invoices related to materials and services procured by SDG&E and SECC. The group is also responsible for monthly invoice accruals for financial reporting and processing of employee expense reimbursement, and Internal Revenue Service filing of Form 1099 and Form 1042 for reportable employee and contractor payments.

**Forecast Explanations:**

**Labor - 5-YR Average**

A five-year adjusted average was used for forecasting the Accounts Payable group costs under the Accounting Operations department. The five-year average best represents a reasonable estimate of annual costs when considering year-to-year variability, including the cyclical nature of certain costs, which provides essential accounting functions for SDG&E, compliance governance, oversight of controls, and other support. It should be noted that the year-to-year variability is attributable to various drivers. Since these activities are managed in aggregate, this methodology is appropriate to normalize year-to-year variability and has been consistently applied for this group in prior SDG&E GRCs.

**Non-Labor - 5-YR Average**

A five-year adjusted average was used for forecasting the Accounts Payable group costs under the Accounting Operations department. The five-year average best represents a reasonable estimate of annual costs when considering year-to-year variability, including the cyclical nature of certain costs, which provides essential accounting functions for SDG&E, compliance governance, oversight of controls, and other support. It should be noted that the year-to-year variability is attributable to various drivers. Since these activities are managed in aggregate, this methodology is appropriate to normalize year-to-year variability and has been consistently applied for this group in prior SDG&E GRCs.

**NSE - 5-YR Average**

N/A

**Summary of Results:**

		In 2021\$ (000) Incurred Costs								
		Adjusted-Recorded					Adjusted-Forecast			
Years		2017	2018	2019	2020	2021	2022	2023	2024	
Labor		828	830	812	918	956	900	900	900	
Non-Labor		104	110	85	98	143	109	109	109	
NSE		0	0	0	0	0	0	0	0	
<b>Total</b>		<b>932</b>	<b>940</b>	<b>897</b>	<b>1,017</b>	<b>1,099</b>	<b>1,009</b>	<b>1,009</b>	<b>1,009</b>	
FTE		11.1	10.5	10.1	10.6	10.8	11.0	11.0	11.0	

*Note: Totals may include rounding differences.*

San Diego Gas & Electric Company  
2024 GRC - REVISED  
Shared Services Workpapers

Area: ADMINISTRATIVE & GENERAL  
 Witness: Rajan Agarwal  
 Category: A. Accounting and Finance Division  
 Category-Sub: 2. Accounting Operations  
 Cost Center: 2100-3058.000 - Accounts Payable (AP)

**Cost Center Allocations (Incurred Costs):**

		2021 Adjusted-Recorded					2022 Adjusted-Forecast				
		Labor	Non-Labor	NSE	Total	FTE	Labor	Non-Labor	NSE	Total	FTE
<b>Directly Retained</b>		54	0	0	54	0.6	13	2	0	15	0.1
<b>Directly Allocated</b>		0	0	0	0	0.0	0	0	0	0	0.0
<b>Subj. To % Alloc.</b>		903	142	0	1,045	10.2	887	107	0	994	10.9
<b>Total Incurred</b>		<b>957</b>	<b>142</b>	<b>0</b>	<b>1,099</b>	<b>10.8</b>	<b>900</b>	<b>109</b>	<b>0</b>	<b>1,009</b>	<b>11.0</b>
<b>% Allocation</b>											
	Retained	85.60%	85.60%				85.60%	85.60%			
	SEU	0.00%	0.00%				0.00%	0.00%			
	CORP	14.40%	14.40%				14.40%	14.40%			
	Unreg	0.00%	0.00%				0.00%	0.00%			

  

		2023 Adjusted-Forecast					2024 Adjusted-Forecast				
		Labor	Non-Labor	NSE	Total	FTE	Labor	Non-Labor	NSE	Total	FTE
<b>Directly Retained</b>		13	2	0	15	0.1	13	2	0	15	0.1
<b>Directly Allocated</b>		0	0	0	0	0.0	0	0	0	0	0.0
<b>Subj. To % Alloc.</b>		887	107	0	994	10.9	887	107	0	994	10.9
<b>Total Incurred</b>		<b>900</b>	<b>109</b>	<b>0</b>	<b>1,009</b>	<b>11.0</b>	<b>900</b>	<b>109</b>	<b>0</b>	<b>1,009</b>	<b>11.0</b>
<b>% Allocation</b>											
	Retained	85.60%	85.60%				85.60%	85.60%			
	SEU	0.00%	0.00%				0.00%	0.00%			
	CORP	14.40%	14.40%				14.40%	14.40%			
	Unreg	0.00%	0.00%				0.00%	0.00%			

Note: Totals may include rounding differences.

San Diego Gas & Electric Company  
2024 GRC - REVISED  
Shared Services Workpapers

Area: ADMINISTRATIVE & GENERAL  
Witness: Rajan Agarwal  
Category: A. Accounting and Finance Division  
Category-Sub: 2. Accounting Operations  
Cost Center: 2100-3058.000 - Accounts Payable (AP)

**Cost Center Allocation Percentage Drivers/Methodology:**

**Cost Center Allocation Percentage for 2021**

This cost center supports both SDG&E and SECC. The various tasks performed for each company, SDG&E and SECC, are considered and allocated. The most recent costs (labor and non-labor) associated with the allocated tasks by company are determined. The weighted average of the costs by company is calculated and applied to the overall costs of the cost center. The resulting allocation represents the most appropriate allocation of activities performed on behalf of each entity.

**Cost Center Allocation Percentage for 2022**

This cost center supports both SDG&E and SECC. The various tasks performed for each company, SDG&E and SECC, are considered and allocated. The most recent costs (labor and non-labor) associated with the allocated tasks by company are determined. The weighted average of the costs by company is calculated and applied to the overall costs of the cost center. The resulting allocation represents the most appropriate allocation of activities performed on behalf of each entity.

**Cost Center Allocation Percentage for 2023**

This cost center supports both SDG&E and SECC. The various tasks performed for each company, SDG&E and SECC, are considered and allocated. The most recent costs (labor and non-labor) associated with the allocated tasks by company are determined. The weighted average of the costs by company is calculated and applied to the overall costs of the cost center. The resulting allocation represents the most appropriate allocation of activities performed on behalf of each entity.

**Cost Center Allocation Percentage for 2024**

This cost center supports both SDG&E and SECC. The various tasks performed for each company, SDG&E and SECC, are considered and allocated. The most recent costs (labor and non-labor) associated with the allocated tasks by company are determined. The weighted average of the costs by company is calculated and applied to the overall costs of the cost center. The resulting allocation represents the most appropriate allocation of activities performed on behalf of each entity.

*Note: Totals may include rounding differences.*

San Diego Gas & Electric Company  
2024 GRC - REVISED  
Shared Services Workpapers

Area: ADMINISTRATIVE & GENERAL  
 Witness: Rajan Agarwal  
 Category: A. Accounting and Finance Division  
 Category-Sub: 2. Accounting Operations  
 Cost Center: 2100-3058.000 - Accounts Payable (AP)

**Summary of Adjustments to Forecast:**

In 2021 \$(000) Incurred Costs										
Forecast Method		Base Forecast			Forecast Adjustments			Adjusted-Forecast		
Years		2022	2023	2024	2022	2023	2024	2022	2023	2024
Labor	5-YR Average	869	869	869	32	32	32	901	901	901
Non-Labor	5-YR Average	108	108	108	1	1	1	109	109	109
NSE	5-YR Average	0	0	0	0	0	0	0	0	0
<b>Total</b>		<b>977</b>	<b>977</b>	<b>977</b>	<b>33</b>	<b>33</b>	<b>33</b>	<b>1,010</b>	<b>1,010</b>	<b>1,010</b>
FTE	5-YR Average	10.6	10.6	10.6	0.4	0.4	0.4	11.0	11.0	11.0

**Forecast Adjustment Details:**

Year	Labor	NLbr	NSE	Total	FTE	Adj Type
2022	32	1	0	33	0.4	1-Sided Adj
<b>Explanation:</b>	Labor add back for the full-year impact of positions vacant during the five-year average.					
<b>2022 Total</b>	<b>32</b>	<b>1</b>	<b>0</b>	<b>33</b>	<b>0.4</b>	
2023	32	1	0	33	0.4	1-Sided Adj
<b>Explanation:</b>	Labor add back for the full-year impact of positions vacant during the five-year average.					
<b>2023 Total</b>	<b>32</b>	<b>1</b>	<b>0</b>	<b>33</b>	<b>0.4</b>	
2024	32	1	0	33	0.4	1-Sided Adj
<b>Explanation:</b>	Labor add back for the full-year impact of positions vacant during the five-year average.					
<b>2024 Total</b>	<b>32</b>	<b>1</b>	<b>0</b>	<b>33</b>	<b>0.4</b>	

Note: Totals may include rounding differences.

SDG&E/ADMINISTRATIVE & GENERAL/Exh No:SDG&E-33-WP-R/Witness: R. Agarwal

San Diego Gas & Electric Company  
2024 GRC - REVISED  
Shared Services Workpapers

Area: ADMINISTRATIVE & GENERAL  
Witness: Rajan Agarwal  
Category: A. Accounting and Finance Division  
Category-Sub: 2. Accounting Operations  
Cost Center: 2100-3058.000 - Accounts Payable (AP)

**Determination of Adjusted-Recorded (Incurred Costs):**

	2017 (\$000)	2018 (\$000)	2019 (\$000)	2020 (\$000)	2021 (\$000)
<b>Recorded (Nominal \$)*</b>					
Labor	654	667	672	772	832
Non-Labor	94	102	81	104	146
NSE	0	0	0	0	0
<b>Total</b>	<b>748</b>	<b>769</b>	<b>753</b>	<b>876</b>	<b>978</b>
FTE	9.5	9.0	8.7	9.1	9.2
<b>Adjustments (Nominal \$) **</b>					
Labor	0	0	0	0	0
Non-Labor	0	0	0	-10	-3
NSE	0	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-10</b>	<b>-3</b>
FTE	0.0	0.0	0.0	0.0	0.0
<b>Recorded-Adjusted (Nominal \$)</b>					
Labor	654	667	672	772	832
Non-Labor	94	102	81	94	143
NSE	0	0	0	0	0
<b>Total</b>	<b>748</b>	<b>769</b>	<b>753</b>	<b>866</b>	<b>974</b>
FTE	9.5	9.0	8.7	9.1	9.2
<b>Vacation &amp; Sick (Nominal \$)</b>					
Labor	97	101	96	109	125
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
<b>Total</b>	<b>97</b>	<b>101</b>	<b>96</b>	<b>109</b>	<b>125</b>
FTE	1.6	1.5	1.4	1.5	1.6
<b>Escalation to 2021\$</b>					
Labor	77	62	43	37	0
Non-Labor	10	8	5	4	0
NSE	0	0	0	0	0
<b>Total</b>	<b>86</b>	<b>70</b>	<b>47</b>	<b>41</b>	<b>0</b>
FTE	0.0	0.0	0.0	0.0	0.0
<b>Recorded-Adjusted (Constant 2021\$)</b>					
Labor	828	830	812	918	956
Non-Labor	104	110	85	98	143
NSE	0	0	0	0	0
<b>Total</b>	<b>932</b>	<b>940</b>	<b>897</b>	<b>1,017</b>	<b>1,099</b>
FTE	11.1	10.5	10.1	10.6	10.8

\* After company-wide exclusions of Non-GRC costs

\*\* Refer to "Detail of Adjustments to Recorded" page for line item adjustments

Note: Totals may include rounding differences.



San Diego Gas & Electric Company  
2024 GRC - REVISED  
Shared Services Workpapers

Area: ADMINISTRATIVE & GENERAL  
 Witness: Rajan Agarwal  
 Category: A. Accounting and Finance Division  
 Category-Sub: 2. Accounting Operations  
 Cost Center: 2100-3058.000 - Accounts Payable (AP)

**Summary of Adjustments to Recorded:**

In Nominal \$ (000) Incurred Costs					
Years	2017	2018	2019	2020	2021
Labor	0	0	0	0	0
Non-Labor	0	0	0	-10	-3
NSE	0	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-10</b>	<b>-3</b>
FTE	0.0	0.0	0.0	0.0	0.0

**Detail of Adjustments to Recorded:**

Year	Labor	NLbr	NSE	FTE	Adj Type
<b>2017 Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	
<b>2018 Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	
<b>2019 Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	
2020	0	-10	0	0.0	1-Sided Adj
<b>2020 Total</b>	<b>0</b>	<b>-10</b>	<b>0</b>	<b>0.0</b>	
2021	0	-3	0	0.0	1-Sided Adj
<b>2021 Total</b>	<b>0</b>	<b>-3</b>	<b>0</b>	<b>0.0</b>	

**Explanation:** Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).

**Explanation:** Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).

*Note: Totals may include rounding differences.*

**Beginning of Workpaper**  
**2100-3050.000 - Assistant Controller**

San Diego Gas & Electric Company  
2024 GRC - REVISED  
Shared Services Workpapers

Area: ADMINISTRATIVE & GENERAL  
Witness: Rajan Agarwal  
Category: A. Accounting and Finance Division  
Category-Sub: 3. Utility Accounting  
Cost Center: 2100-3050.000 - Assistant Controller

**Activity Description:**

This cost center includes the Assistant Controller and the Administrative Assistant of the Utility Accounting department. The Assistant Controller oversees all the accounting functions for SDG&E, including Accounting Operations, Utility Accounting, Regulatory Accounting and Reporting, and Accounting Research and Business Controls. This also includes financial statement preparation and reporting to various regulatory bodies (SEC, CPUC, FERC, etc.) and various regulatory filings (e.g. FERC Forms filings), SOX compliance, monthly and quarterly analysis of accounts and financial statements, and responding to various audits. This department primarily supports SDG&E, with a small percentage allocation to SoCalGas, and SECC.

**Forecast Explanations:**

**Labor - 5-YR Average**

A five-year adjusted average was used for forecasting the Assistant Controller group costs under the Utility Accounting department. The five-year average best represents a reasonable estimate of annual costs when considering year-to-year variability, including the cyclical nature of certain costs, which provides essential accounting functions for SDG&E, compliance governance, oversight of controls, and other support. It should be noted that these costs may fluctuate from year to year and is attributable to various drivers. Since these activities are managed in aggregate, this methodology is appropriate to normalize year-to-year variability and has been consistently applied for this group in prior SDG&E GRCs.

**Non-Labor - 5-YR Average**

A five-year adjusted average was used for forecasting the Assistant Controller group costs under the Utility Accounting department. The five-year average best represents a reasonable estimate of annual costs when considering year-to-year variability, including the cyclical nature of certain costs, which provides essential accounting functions for SDG&E, compliance governance, oversight of controls, and other support. It should be noted that these costs may fluctuate from year to year and is attributable to various drivers. Since these activities are managed in aggregate, this methodology is appropriate to normalize year-to-year variability and has been consistently applied for this group in prior SDG&E GRCs.

**NSE - 5-YR Average**

N/A

**Summary of Results:**

		In 2021\$ (000) Incurred Costs								
		Adjusted-Recorded					Adjusted-Forecast			
Years		2017	2018	2019	2020	2021	2022	2023	2024	
Labor		244	262	243	259	288	259	259	259	
Non-Labor		25	31	93	159	8	63	63	63	
NSE		0	0	0	0	0	0	0	0	
<b>Total</b>		<b>269</b>	<b>294</b>	<b>336</b>	<b>418</b>	<b>296</b>	<b>322</b>	<b>322</b>	<b>322</b>	
FTE		2.0	2.1	1.4	1.6	2.0	1.8	1.8	1.8	

*Note: Totals may include rounding differences.*

San Diego Gas & Electric Company  
2024 GRC - REVISED  
Shared Services Workpapers

Area: ADMINISTRATIVE & GENERAL  
 Witness: Rajan Agarwal  
 Category: A. Accounting and Finance Division  
 Category-Sub: 3. Utility Accounting  
 Cost Center: 2100-3050.000 - Assistant Controller

**Cost Center Allocations (Incurred Costs):**

	2021 Adjusted-Recorded					2022 Adjusted-Forecast				
	Labor	Non-Labor	NSE	Total	FTE	Labor	Non-Labor	NSE	Total	FTE
Directly Retained	0	0	0	0	0.0	0	0	0	0	0.0
Directly Allocated	0	0	0	0	0.0	0	0	0	0	0.0
Subj. To % Alloc.	288	7	0	295	2.0	259	63	0	322	1.8
<b>Total Incurred</b>	<b>288</b>	<b>7</b>	<b>0</b>	<b>295</b>	<b>2.0</b>	<b>259</b>	<b>63</b>	<b>0</b>	<b>322</b>	<b>1.8</b>
<b>% Allocation</b>										
Retained	97.77%	97.77%				97.77%	97.77%			
SEU	0.28%	0.28%				0.28%	0.28%			
CORP	1.95%	1.95%				1.95%	1.95%			
Unreg	0.00%	0.00%				0.00%	0.00%			

	2023 Adjusted-Forecast					2024 Adjusted-Forecast				
	Labor	Non-Labor	NSE	Total	FTE	Labor	Non-Labor	NSE	Total	FTE
Directly Retained	0	0	0	0	0.0	0	0	0	0	0.0
Directly Allocated	0	0	0	0	0.0	0	0	0	0	0.0
Subj. To % Alloc.	259	63	0	322	1.8	259	63	0	322	1.8
<b>Total Incurred</b>	<b>259</b>	<b>63</b>	<b>0</b>	<b>322</b>	<b>1.8</b>	<b>259</b>	<b>63</b>	<b>0</b>	<b>322</b>	<b>1.8</b>
<b>% Allocation</b>										
Retained	97.77%	97.77%				97.77%	97.77%			
SEU	0.28%	0.28%				0.28%	0.28%			
CORP	1.95%	1.95%				1.95%	1.95%			
Unreg	0.00%	0.00%				0.00%	0.00%			

Note: Totals may include rounding differences.

San Diego Gas & Electric Company  
2024 GRC - REVISED  
Shared Services Workpapers

Area: ADMINISTRATIVE & GENERAL  
Witness: Rajan Agarwal  
Category: A. Accounting and Finance Division  
Category-Sub: 3. Utility Accounting  
Cost Center: 2100-3050.000 - Assistant Controller

**Cost Center Allocation Percentage Drivers/Methodology:**

**Cost Center Allocation Percentage for 2021**

This cost center supports both SDG&E, SoCalGas, and SECC. The various tasks performed for each company are considered and allocated. The most recent costs (labor and non-labor) associated with the allocated tasks by company are determined. The weighted average of the costs by company is calculated and applied to the overall costs of the cost center. The resulting allocation represents the most appropriate allocation of activities performed on behalf of each entity.

**Cost Center Allocation Percentage for 2022**

This cost center supports both SDG&E, SoCalGas, and SECC. The various tasks performed for each company are considered and allocated. The most recent costs (labor and non-labor) associated with the allocated tasks by company are determined. The weighted average of the costs by company is calculated and applied to the overall costs of the cost center. The resulting allocation represents the most appropriate allocation of activities performed on behalf of each entity.

**Cost Center Allocation Percentage for 2023**

This cost center supports both SDG&E, SoCalGas, and SECC. The various tasks performed for each company are considered and allocated. The most recent costs (labor and non-labor) associated with the allocated tasks by company are determined. The weighted average of the costs by company is calculated and applied to the overall costs of the cost center. The resulting allocation represents the most appropriate allocation of activities performed on behalf of each entity.

**Cost Center Allocation Percentage for 2024**

This cost center supports both SDG&E, SoCalGas, and SECC. The various tasks performed for each company are considered and allocated. The most recent costs (labor and non-labor) associated with the allocated tasks by company are determined. The weighted average of the costs by company is calculated and applied to the overall costs of the cost center. The resulting allocation represents the most appropriate allocation of activities performed on behalf of each entity.

*Note: Totals may include rounding differences.*

San Diego Gas & Electric Company  
2024 GRC - REVISED  
Shared Services Workpapers

Area: ADMINISTRATIVE & GENERAL  
 Witness: Rajan Agarwal  
 Category: A. Accounting and Finance Division  
 Category-Sub: 3. Utility Accounting  
 Cost Center: 2100-3050.000 - Assistant Controller

**Summary of Adjustments to Forecast:**

In 2021 \$(000) Incurred Costs										
Forecast Method		Base Forecast			Forecast Adjustments			Adjusted-Forecast		
Years		2022	2023	2024	2022	2023	2024	2022	2023	2024
Labor	5-YR Average	259	259	259	0	0	0	259	259	259
Non-Labor	5-YR Average	63	63	63	0	0	0	63	63	63
NSE	5-YR Average	0	0	0	0	0	0	0	0	0
<b>Total</b>		<b>323</b>	<b>323</b>	<b>323</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>323</b>	<b>323</b>	<b>323</b>
FTE	5-YR Average	1.8	1.8	1.8	0.0	0.0	0.0	1.8	1.8	1.8

<u>Year</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>Total</u>	<u>FTE</u>	<u>Adj Type</u>
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Note: Totals may include rounding differences.

San Diego Gas & Electric Company  
2024 GRC - REVISED  
Shared Services Workpapers

Area: ADMINISTRATIVE & GENERAL  
Witness: Rajan Agarwal  
Category: A. Accounting and Finance Division  
Category-Sub: 3. Utility Accounting  
Cost Center: 2100-3050.000 - Assistant Controller

**Determination of Adjusted-Recorded (Incurred Costs):**

	2017 (\$000)	2018 (\$000)	2019 (\$000)	2020 (\$000)	2021 (\$000)
<b>Recorded (Nominal \$)*</b>					
Labor	193	211	202	218	251
Non-Labor	23	29	88	154	8
NSE	0	0	0	0	0
<b>Total</b>	<b>216</b>	<b>240</b>	<b>290</b>	<b>372</b>	<b>259</b>
FTE	1.7	1.8	1.2	1.4	1.7
<b>Adjustments (Nominal \$) **</b>					
Labor	0	0	0	0	0
Non-Labor	0	0	0	-1	-1
NSE	0	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-1</b>	<b>-1</b>
FTE	0.0	0.0	0.0	0.0	0.0
<b>Recorded-Adjusted (Nominal \$)</b>					
Labor	193	211	202	218	251
Non-Labor	23	29	88	152	8
NSE	0	0	0	0	0
<b>Total</b>	<b>216</b>	<b>240</b>	<b>290</b>	<b>370</b>	<b>258</b>
FTE	1.7	1.8	1.2	1.4	1.7
<b>Vacation &amp; Sick (Nominal \$)</b>					
Labor	29	32	29	31	38
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
<b>Total</b>	<b>29</b>	<b>32</b>	<b>29</b>	<b>31</b>	<b>38</b>
FTE	0.3	0.3	0.2	0.2	0.3
<b>Escalation to 2021\$</b>					
Labor	23	20	13	10	0
Non-Labor	2	2	5	6	0
NSE	0	0	0	0	0
<b>Total</b>	<b>25</b>	<b>22</b>	<b>18</b>	<b>17</b>	<b>0</b>
FTE	0.0	0.0	0.0	0.0	0.0
<b>Recorded-Adjusted (Constant 2021\$)</b>					
Labor	244	262	243	259	288
Non-Labor	25	31	93	159	8
NSE	0	0	0	0	0
<b>Total</b>	<b>269</b>	<b>294</b>	<b>336</b>	<b>418</b>	<b>296</b>
FTE	2.0	2.1	1.4	1.6	2.0

\* After company-wide exclusions of Non-GRC costs

\*\* Refer to "Detail of Adjustments to Recorded" page for line item adjustments

Note: Totals may include rounding differences.

San Diego Gas & Electric Company  
2024 GRC - REVISED  
Shared Services Workpapers

Area: ADMINISTRATIVE & GENERAL  
 Witness: Rajan Agarwal  
 Category: A. Accounting and Finance Division  
 Category-Sub: 3. Utility Accounting  
 Cost Center: 2100-3050.000 - Assistant Controller

**Summary of Adjustments to Recorded:**

In Nominal \$ (000) Incurred Costs						
	Years	2017	2018	2019	2020	2021
Labor		0	0	0	0	0
Non-Labor		0	0	0	-1	-0.600
NSE		0	0	0	0	0
	<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-1</b>	<b>-0.600</b>
FTE		0.0	0.0	0.0	0.0	0.0

**Detail of Adjustments to Recorded:**

<u>Year</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	<u>Adj Type</u>
<b>2017 Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	
<b>2018 Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	
<b>2019 Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	
2020	0	-1	0	0.0	1-Sided Adj
<b>Explanation:</b>	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
<b>2020 Total</b>	<b>0</b>	<b>-1</b>	<b>0</b>	<b>0.0</b>	
2021	0	-1	0	0.0	1-Sided Adj
<b>Explanation:</b>	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
<b>2021 Total</b>	<b>0</b>	<b>-1</b>	<b>0</b>	<b>0.0</b>	

*Note: Totals may include rounding differences.*



**Beginning of Workpaper**  
**2100-3051.000 - Financial Accounting**

San Diego Gas & Electric Company  
2024 GRC - REVISED  
Shared Services Workpapers

Area: ADMINISTRATIVE & GENERAL  
 Witness: Rajan Agarwal  
 Category: A. Accounting and Finance Division  
 Category-Sub: 3. Utility Accounting  
 Cost Center: 2100-3051.000 - Financial Accounting

**Activity Description:**

The Financial Accounting group is responsible for the timely month-end closing and general maintenance of SDG&E's general ledger, recording of transactions, preparing financial statement, and reporting of monthly, quarterly, and year-end financial results, all in accordance with GAAP, SEC regulations, and the regulatory mandates of the CPUC and FERC. These duties are performed for SDG&E and also provides limited support to SECC for accounting, systems, and other support services.

**Forecast Explanations:**

**Labor - 5-YR Average**

A five-year adjusted average was used for forecasting the Financial Accounting group costs under the Utility Accounting department. The five-year average best represents a reasonable estimate of annual costs when considering year-to-year variability, including the cyclical nature of certain costs, which provides essential accounting functions for SDG&E, compliance governance, oversight of controls, and other support. It should be noted that the year-to-year variability is attributable to various drivers. Since these activities are managed in aggregate, this methodology is appropriate to normalize year-to-year variability and has been consistently applied for this group in prior SDG&E GRCs.

**Non-Labor - 5-YR Average**

A five-year adjusted average was used for forecasting the Financial Accounting group costs under the Utility Accounting department. The five-year average best represents a reasonable estimate of annual costs when considering year-to-year variability, including the cyclical nature of certain costs, which provides essential accounting functions for SDG&E, compliance governance, oversight of controls, and other support. It should be noted that the year-to-year variability is attributable to various drivers. Since these activities are managed in aggregate, this methodology is appropriate to normalize year-to-year variability and has been consistently applied for this group in prior SDG&E GRCs.

**NSE - 5-YR Average**

N/A

**Summary of Results:**

		In 2021\$ (000) Incurred Costs								
		Adjusted-Recorded					Adjusted-Forecast			
Years		2017	2018	2019	2020	2021	2022	2023	2024	
Labor		987	998	930	936	818	934	934	934	
Non-Labor		102	14	22	18	18	35	35	35	
NSE		0	0	0	0	0	0	0	0	
<b>Total</b>		<b>1,090</b>	<b>1,012</b>	<b>952</b>	<b>954</b>	<b>835</b>	<b>969</b>	<b>969</b>	<b>969</b>	
FTE		8.9	9.1	8.8	8.7	7.8	8.7	8.7	8.7	

*Note: Totals may include rounding differences.*

San Diego Gas & Electric Company  
2024 GRC - REVISED  
Shared Services Workpapers

Area: ADMINISTRATIVE & GENERAL  
 Witness: Rajan Agarwal  
 Category: A. Accounting and Finance Division  
 Category-Sub: 3. Utility Accounting  
 Cost Center: 2100-3051.000 - Financial Accounting

**Cost Center Allocations (Incurred Costs):**

	2021 Adjusted-Recorded					2022 Adjusted-Forecast				
	Labor	Non-Labor	NSE	Total	FTE	Labor	Non-Labor	NSE	Total	FTE
Directly Retained	0	0	0	0	0.0	91	2	0	93	0.8
Directly Allocated	0	0	0	0	0.0	0	0	0	0	0.0
Subj. To % Alloc.	818	17	0	835	7.8	843	33	0	876	7.9
<b>Total Incurred</b>	<b>818</b>	<b>17</b>	<b>0</b>	<b>835</b>	<b>7.8</b>	<b>934</b>	<b>35</b>	<b>0</b>	<b>969</b>	<b>8.7</b>
<b>% Allocation</b>										
Retained	99.34%	99.34%				99.34%	99.34%			
SEU	0.00%	0.00%				0.00%	0.00%			
CORP	0.66%	0.66%				0.66%	0.66%			
Unreg	0.00%	0.00%				0.00%	0.00%			

	2023 Adjusted-Forecast					2024 Adjusted-Forecast				
	Labor	Non-Labor	NSE	Total	FTE	Labor	Non-Labor	NSE	Total	FTE
Directly Retained	91	2	0	93	0.8	91	2	0	93	0.8
Directly Allocated	0	0	0	0	0.0	0	0	0	0	0.0
Subj. To % Alloc.	843	33	0	876	7.9	843	33	0	876	7.9
<b>Total Incurred</b>	<b>934</b>	<b>35</b>	<b>0</b>	<b>969</b>	<b>8.7</b>	<b>934</b>	<b>35</b>	<b>0</b>	<b>969</b>	<b>8.7</b>
<b>% Allocation</b>										
Retained	99.34%	99.34%				99.34%	99.34%			
SEU	0.00%	0.00%				0.00%	0.00%			
CORP	0.66%	0.66%				0.66%	0.66%			
Unreg	0.00%	0.00%				0.00%	0.00%			

Note: Totals may include rounding differences.

San Diego Gas & Electric Company  
2024 GRC - REVISED  
Shared Services Workpapers

Area: ADMINISTRATIVE & GENERAL  
Witness: Rajan Agarwal  
Category: A. Accounting and Finance Division  
Category-Sub: 3. Utility Accounting  
Cost Center: 2100-3051.000 - Financial Accounting

**Cost Center Allocation Percentage Drivers/Methodology:**

**Cost Center Allocation Percentage for 2021**

This cost center supports both SDG&E and SECC. The various tasks performed for each company, SDG&E and SECC, are considered and allocated. The most recent costs (labor and non-labor) associated with the allocated tasks by company are determined. The weighted average of the costs by company is calculated and applied to the overall costs of the cost center. The resulting allocation represents the most appropriate allocation of activities performed on behalf of each entity.

**Cost Center Allocation Percentage for 2022**

This cost center supports both SDG&E and SECC. The various tasks performed for each company, SDG&E and SECC, are considered and allocated. The most recent costs (labor and non-labor) associated with the allocated tasks by company are determined. The weighted average of the costs by company is calculated and applied to the overall costs of the cost center. The resulting allocation represents the most appropriate allocation of activities performed on behalf of each entity.

**Cost Center Allocation Percentage for 2023**

This cost center supports both SDG&E and SECC. The various tasks performed for each company, SDG&E and SECC, are considered and allocated. The most recent costs (labor and non-labor) associated with the allocated tasks by company are determined. The weighted average of the costs by company is calculated and applied to the overall costs of the cost center. The resulting allocation represents the most appropriate allocation of activities performed on behalf of each entity.

**Cost Center Allocation Percentage for 2024**

This cost center supports both SDG&E and SECC. The various tasks performed for each company, SDG&E and SECC, are considered and allocated. The most recent costs (labor and non-labor) associated with the allocated tasks by company are determined. The weighted average of the costs by company is calculated and applied to the overall costs of the cost center. The resulting allocation represents the most appropriate allocation of activities performed on behalf of each entity.

*Note: Totals may include rounding differences.*

San Diego Gas & Electric Company  
2024 GRC - REVISED  
Shared Services Workpapers

Area: ADMINISTRATIVE & GENERAL  
 Witness: Rajan Agarwal  
 Category: A. Accounting and Finance Division  
 Category-Sub: 3. Utility Accounting  
 Cost Center: 2100-3051.000 - Financial Accounting

**Summary of Adjustments to Forecast:**

In 2021 \$(000) Incurred Costs										
Forecast Method		Base Forecast			Forecast Adjustments			Adjusted-Forecast		
Years		2022	2023	2024	2022	2023	2024	2022	2023	2024
Labor	5-YR Average	934	934	934	0	0	0	934	934	934
Non-Labor	5-YR Average	35	35	35	0	0	0	35	35	35
NSE	5-YR Average	0	0	0	0	0	0	0	0	0
<b>Total</b>		<b>969</b>	<b>969</b>	<b>969</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>969</b>	<b>969</b>	<b>969</b>
FTE	5-YR Average	8.7	8.7	8.7	0.0	0.0	0.0	8.7	8.7	8.7

<u>Year</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>Total</u>	<u>FTE</u>	<u>Adj Type</u>
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Note: Totals may include rounding differences.

San Diego Gas & Electric Company  
2024 GRC - REVISED  
Shared Services Workpapers

Area: ADMINISTRATIVE & GENERAL  
Witness: Rajan Agarwal  
Category: A. Accounting and Finance Division  
Category-Sub: 3. Utility Accounting  
Cost Center: 2100-3051.000 - Financial Accounting

**Determination of Adjusted-Recorded (Incurred Costs):**

	2017 (\$000)	2018 (\$000)	2019 (\$000)	2020 (\$000)	2021 (\$000)
<b>Recorded (Nominal \$)*</b>					
Labor	780	775	723	736	673
Non-Labor	93	13	18	24	20
NSE	0	0	0	0	0
<b>Total</b>	<b>873</b>	<b>787</b>	<b>741</b>	<b>760</b>	<b>694</b>
FTE	7.7	7.2	6.7	6.6	6.1
<b>Adjustments (Nominal \$) **</b>					
Labor	0	28	47	51	38
Non-Labor	0	0	3	-6	-3
NSE	0	0	0	0	0
<b>Total</b>	<b>0</b>	<b>28</b>	<b>51</b>	<b>44</b>	<b>35</b>
FTE	0.0	0.5	0.9	0.9	0.6
<b>Recorded-Adjusted (Nominal \$)</b>					
Labor	780	802	770	787	711
Non-Labor	93	13	21	17	18
NSE	0	0	0	0	0
<b>Total</b>	<b>873</b>	<b>815</b>	<b>792</b>	<b>805</b>	<b>729</b>
FTE	7.7	7.8	7.6	7.5	6.7
<b>Vacation &amp; Sick (Nominal \$)</b>					
Labor	116	122	110	112	107
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
<b>Total</b>	<b>116</b>	<b>122</b>	<b>110</b>	<b>112</b>	<b>107</b>
FTE	1.2	1.3	1.2	1.2	1.1
<b>Escalation to 2021\$</b>					
Labor	92	74	49	37	0
Non-Labor	9	1	1	1	0
NSE	0	0	0	0	0
<b>Total</b>	<b>101</b>	<b>75</b>	<b>50</b>	<b>38</b>	<b>0</b>
FTE	0.0	0.0	0.0	0.0	0.0
<b>Recorded-Adjusted (Constant 2021\$)</b>					
Labor	987	998	930	936	818
Non-Labor	102	14	22	18	18
NSE	0	0	0	0	0
<b>Total</b>	<b>1,090</b>	<b>1,012</b>	<b>952</b>	<b>954</b>	<b>835</b>
FTE	8.9	9.1	8.8	8.7	7.8

\* After company-wide exclusions of Non-GRC costs

\*\* Refer to "Detail of Adjustments to Recorded" page for line item adjustments

Note: Totals may include rounding differences.

San Diego Gas & Electric Company  
2024 GRC - REVISED  
Shared Services Workpapers

Area: ADMINISTRATIVE & GENERAL  
Witness: Rajan Agarwal  
Category: A. Accounting and Finance Division  
Category-Sub: 3. Utility Accounting  
Cost Center: 2100-3051.000 - Financial Accounting

**Summary of Adjustments to Recorded:**

In Nominal \$ (000) Incurred Costs					
Years	2017	2018	2019	2020	2021
Labor	0	28	47	51	38
Non-Labor	0	0	3	-6	-3
NSE	0	0	0	0	0
<b>Total</b>	<b>0</b>	<b>28</b>	<b>51</b>	<b>44</b>	<b>35</b>
FTE	0.0	0.5	0.9	0.9	0.6

**Detail of Adjustments to Recorded:**

Year	Labor	NLbr	NSE	FTE	Adj Type
<b>2017 Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	
2018	28	0	0	0.5	CCTR Transf From 2100-3636.000
<b>Explanation:</b>	Transfer labor from cost center 2100-3636 in workpaper group 1AG003 Asset & Project Accounting (A&PA) - Plant Accounting and Financial & Ratebase Services to cost center 2100-3051 in workpaper group 2100-3051 - Financial Accounting to align costs with where roles reside and are forecasted .				
<b>2018 Total</b>	<b>28</b>	<b>0</b>	<b>0</b>	<b>0.5</b>	
2019	0	3	0	0.0	1-Sided Adj
<b>Explanation:</b>	One-sided adjustment to remove long-term disability expenses that are included and forecasted in People and Culture Department (Exhibit SDG&E032).				
2019	47	0	0	0.9	CCTR Transf From 2100-3636.000
<b>Explanation:</b>	Transfer labor from cost center 2100-3636 in workpaper group 1AG003 Asset & Project Accounting (A&PA) - Plant Accounting and Financial & Ratebase Services to cost center 2100-3051 in workpaper group 2100-3051 - Financial Accounting to align costs with where roles reside and are forecasted .				
<b>2019 Total</b>	<b>47</b>	<b>3</b>	<b>0</b>	<b>0.9</b>	
2020	0	-6	0	0.0	1-Sided Adj
<b>Explanation:</b>	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2020	51	0	0	0.9	CCTR Transf From 2100-3636.000
<b>Explanation:</b>	Transfer labor from cost center 2100-3636 in workpaper group 1AG003 Asset & Project Accounting (A&PA) - Plant Accounting and Financial & Ratebase Services to cost center 2100-3051 in workpaper group 2100-3051 - Financial Accounting to align costs with where roles reside and are forecasted .				
<b>2020 Total</b>	<b>51</b>	<b>-6</b>	<b>0</b>	<b>0.9</b>	
2021	0	-3	0	0.0	1-Sided Adj

*Note: Totals may include rounding differences.*

San Diego Gas & Electric Company  
2024 GRC - REVISED  
Shared Services Workpapers

Area: ADMINISTRATIVE & GENERAL  
 Witness: Rajan Agarwal  
 Category: A. Accounting and Finance Division  
 Category-Sub: 3. Utility Accounting  
 Cost Center: 2100-3051.000 - Financial Accounting

<u>Year</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	<u>Adj Type</u>
<b>Explanation:</b>	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2021	38	0	0	0.6	CCTR Transf From 2100-3636.000
<b>Explanation:</b>	Transfer labor from cost center 2100-3636 in workpaper group 1AG003 Asset & Project Accounting (A&PA) - Plant Accounting and Financial & Ratebase Services to cost center 2100-3051 in workpaper group 2100-3051 - Financial Accounting to align costs with where roles reside and are forecasted .				
<b>2021 Total</b>	<b>38</b>	<b>-3</b>	<b>0</b>	<b>0.6</b>	

*Note: Totals may include rounding differences.*



**Beginning of Workpaper**  
**2100-3555.000 - Accounting Research & Business Controls**

San Diego Gas & Electric Company  
2024 GRC - REVISED  
Shared Services Workpapers

Area: ADMINISTRATIVE & GENERAL  
 Witness: Rajan Agarwal  
 Category: A. Accounting and Finance Division  
 Category-Sub: 3. Utility Accounting  
 Cost Center: 2100-3555.000 - Accounting Research & Business Controls

**Activity Description:**

The Accounting Research & Business Controls group is responsible for technical accounting reviews and research related to new transactions and accounting standards, documenting and maintaining updated documentation of SDG&E's accounting approaches, review of SEC financial filings, and coordination and management of SDG&E's compliance with SOX and internal policies. The group is a shared service group for both SDG&E and SoCalGas.

**Forecast Explanations:**

**Labor - 5-YR Average**

A five-year adjusted average was used for forecasting the Accounting Research & Business Controls group costs under the Utility Operations department. The five-year average best represents a reasonable estimate of annual costs when considering year-to-year variability, including the cyclical nature of certain costs, which provides essential accounting functions for SDG&E, compliance governance, oversight of controls, and other support. It should be noted that the year-to-year variability is attributable to various drivers. Since these activities are managed in aggregate, this methodology is appropriate to normalize year-to-year variability and has been consistently applied for this group in prior SDG&E GRCs.

**Non-Labor - 5-YR Average**

A five-year adjusted average was used for forecasting the Accounting Research & Business Controls group costs under the Utility Operations department. The five-year average best represents a reasonable estimate of annual costs when considering year to year variability, including the cyclical nature of certain costs, which provides essential accounting functions for SDG&E, compliance governance, oversight of controls, and other support. It should be noted that the year-to-year variability is attributable to various drivers. Since these activities are managed in aggregate, this methodology is appropriate to normalize year-to-year variability and has been consistently applied for this group in prior SDG&E GRCs.

**NSE - 5-YR Average**

N/A

**Summary of Results:**

		In 2021\$ (000) Incurred Costs								
		Adjusted-Recorded					Adjusted-Forecast			
Years		2017	2018	2019	2020	2021	2022	2023	2024	
Labor		345	335	397	343	383	385	385	385	
Non-Labor		34	11	19	56	2	25	25	25	
NSE		0	0	0	0	0	0	0	0	
<b>Total</b>		<b>379</b>	<b>347</b>	<b>416</b>	<b>398</b>	<b>384</b>	<b>410</b>	<b>410</b>	<b>410</b>	
FTE		2.6	2.7	3.0	2.7	3.0	3.0	3.0	3.0	

*Note: Totals may include rounding differences.*

San Diego Gas & Electric Company  
2024 GRC - REVISED  
Shared Services Workpapers

Area: ADMINISTRATIVE & GENERAL  
 Witness: Rajan Agarwal  
 Category: A. Accounting and Finance Division  
 Category-Sub: 3. Utility Accounting  
 Cost Center: 2100-3555.000 - Accounting Research & Business Controls

**Cost Center Allocations (Incurred Costs):**

	2021 Adjusted-Recorded					2022 Adjusted-Forecast				
	Labor	Non-Labor	NSE	Total	FTE	Labor	Non-Labor	NSE	Total	FTE
Directly Retained	0	0	0	0	0.0	0	0	0	0	0.0
Directly Allocated	0	0	0	0	0.0	0	0	0	0	0.0
Subj. To % Alloc.	383	2	0	385	3.0	385	25	0	410	3.0
<b>Total Incurred</b>	<b>383</b>	<b>2</b>	<b>0</b>	<b>385</b>	<b>3.0</b>	<b>385</b>	<b>25</b>	<b>0</b>	<b>410</b>	<b>3.0</b>
<b>% Allocation</b>										
Retained	95.60%	95.60%				95.60%	95.60%			
SEU	4.40%	4.40%				4.40%	4.40%			
CORP	0.00%	0.00%				0.00%	0.00%			
Unreg	0.00%	0.00%				0.00%	0.00%			

	2023 Adjusted-Forecast					2024 Adjusted-Forecast				
	Labor	Non-Labor	NSE	Total	FTE	Labor	Non-Labor	NSE	Total	FTE
Directly Retained	0	0	0	0	0.0	0	0	0	0	0.0
Directly Allocated	0	0	0	0	0.0	0	0	0	0	0.0
Subj. To % Alloc.	385	25	0	410	3.0	385	25	0	410	3.0
<b>Total Incurred</b>	<b>385</b>	<b>25</b>	<b>0</b>	<b>410</b>	<b>3.0</b>	<b>385</b>	<b>25</b>	<b>0</b>	<b>410</b>	<b>3.0</b>
<b>% Allocation</b>										
Retained	95.60%	95.60%				95.60%	95.60%			
SEU	4.40%	4.40%				4.40%	4.40%			
CORP	0.00%	0.00%				0.00%	0.00%			
Unreg	0.00%	0.00%				0.00%	0.00%			

Note: Totals may include rounding differences.

San Diego Gas & Electric Company  
2024 GRC - REVISED  
Shared Services Workpapers

Area: ADMINISTRATIVE & GENERAL  
Witness: Rajan Agarwal  
Category: A. Accounting and Finance Division  
Category-Sub: 3. Utility Accounting  
Cost Center: 2100-3555.000 - Accounting Research & Business Controls

**Cost Center Allocation Percentage Drivers/Methodology:**

**Cost Center Allocation Percentage for 2021**

This cost center supports both SDG&E and SoCalGas. The various tasks performed for each company, SDG&E and SoCalGas, are considered and allocated. The most recent costs (labor and non-labor) associated with the allocated tasks by company are determined. The weighted average of the costs by company is calculated and applied to the overall costs of the cost center. The resulting allocation represents the most appropriate allocation of activities performed on behalf of each entity.

**Cost Center Allocation Percentage for 2022**

This cost center supports both SDG&E and SoCalGas. The various tasks performed for each company, SDG&E and SoCalGas, are considered and allocated. The most recent costs (labor and non-labor) associated with the allocated tasks by company are determined. The weighted average of the costs by company is calculated and applied to the overall costs of the cost center. The resulting allocation represents the most appropriate allocation of activities performed on behalf of each entity.

**Cost Center Allocation Percentage for 2023**

This cost center supports both SDG&E and SoCalGas. The various tasks performed for each company, SDG&E and SoCalGas, are considered and allocated. The most recent costs (labor and non-labor) associated with the allocated tasks by company are determined. The weighted average of the costs by company is calculated and applied to the overall costs of the cost center. The resulting allocation represents the most appropriate allocation of activities performed on behalf of each entity.

**Cost Center Allocation Percentage for 2024**

This cost center supports both SDG&E and SoCalGas. The various tasks performed for each company, SDG&E and SoCalGas, are considered and allocated. The most recent costs (labor and non-labor) associated with the allocated tasks by company are determined. The weighted average of the costs by company is calculated and applied to the overall costs of the cost center. The resulting allocation represents the most appropriate allocation of activities performed on behalf of each entity.

*Note: Totals may include rounding differences.*

San Diego Gas & Electric Company  
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Shared Services Workpapers

Area: ADMINISTRATIVE & GENERAL  
 Witness: Rajan Agarwal  
 Category: A. Accounting and Finance Division  
 Category-Sub: 3. Utility Accounting  
 Cost Center: 2100-3555.000 - Accounting Research & Business Controls

**Summary of Adjustments to Forecast:**

In 2021 \$(000) Incurred Costs										
Forecast Method		Base Forecast			Forecast Adjustments			Adjusted-Forecast		
Years		2022	2023	2024	2022	2023	2024	2022	2023	2024
Labor	5-YR Average	360	360	360	25	25	25	385	385	385
Non-Labor	5-YR Average	24	24	24	1	1	1	25	25	25
NSE	5-YR Average	0	0	0	0	0	0	0	0	0
<b>Total</b>		<b>385</b>	<b>385</b>	<b>385</b>	<b>26</b>	<b>26</b>	<b>26</b>	<b>411</b>	<b>411</b>	<b>411</b>
FTE	5-YR Average	2.8	2.8	2.8	0.2	0.2	0.2	3.0	3.0	3.0

**Forecast Adjustment Details:**

Year	Labor	NLbr	NSE	Total	FTE	Adj Type
2022	25	1	0	26	0.2	1-Sided Adj
<b>Explanation:</b>	Labor add back for the full-year impact of positions vacant during the five-year average.					
<b>2022 Total</b>	<b>25</b>	<b>1</b>	<b>0</b>	<b>26</b>	<b>0.2</b>	
2023	25	1	0	26	0.2	1-Sided Adj
<b>Explanation:</b>	Labor add back for the full-year impact of positions vacant during the five-year average.					
<b>2023 Total</b>	<b>25</b>	<b>1</b>	<b>0</b>	<b>26</b>	<b>0.2</b>	
2024	25	1	0	26	0.2	1-Sided Adj
<b>Explanation:</b>	Labor add back for the full-year impact of positions vacant during the five-year average.					
<b>2024 Total</b>	<b>25</b>	<b>1</b>	<b>0</b>	<b>26</b>	<b>0.2</b>	

Note: Totals may include rounding differences.

San Diego Gas & Electric Company  
2024 GRC - REVISED  
Shared Services Workpapers

Area: ADMINISTRATIVE & GENERAL  
Witness: Rajan Agarwal  
Category: A. Accounting and Finance Division  
Category-Sub: 3. Utility Accounting  
Cost Center: 2100-3555.000 - Accounting Research & Business Controls

**Determination of Adjusted-Recorded (Incurred Costs):**

	2017 (\$000)	2018 (\$000)	2019 (\$000)	2020 (\$000)	2021 (\$000)
<b>Recorded (Nominal \$)*</b>					
Labor	236	270	329	288	333
Non-Labor	31	10	257	338	6
NSE	0	0	0	0	0
<b>Total</b>	<b>266</b>	<b>280</b>	<b>585</b>	<b>626</b>	<b>338</b>
FTE	2.0	2.3	2.6	2.3	2.6
<b>Adjustments (Nominal \$) **</b>					
Labor	37	0	0	0	0
Non-Labor	0	0	-239	-285	-4
NSE	0	0	0	0	0
<b>Total</b>	<b>37</b>	<b>0</b>	<b>-239</b>	<b>-285</b>	<b>-4</b>
FTE	0.3	0.0	0.0	0.0	0.0
<b>Recorded-Adjusted (Nominal \$)</b>					
Labor	272	270	329	288	333
Non-Labor	31	10	18	54	2
NSE	0	0	0	0	0
<b>Total</b>	<b>303</b>	<b>280</b>	<b>347</b>	<b>342</b>	<b>334</b>
FTE	2.3	2.3	2.6	2.3	2.6
<b>Vacation &amp; Sick (Nominal \$)</b>					
Labor	40	41	47	41	50
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
<b>Total</b>	<b>40</b>	<b>41</b>	<b>47</b>	<b>41</b>	<b>50</b>
FTE	0.3	0.4	0.4	0.4	0.4
<b>Escalation to 2021\$</b>					
Labor	32	25	21	14	0
Non-Labor	3	1	1	2	0
NSE	0	0	0	0	0
<b>Total</b>	<b>35</b>	<b>26</b>	<b>22</b>	<b>16</b>	<b>0</b>
FTE	0.0	0.0	0.0	0.0	0.0
<b>Recorded-Adjusted (Constant 2021\$)</b>					
Labor	345	335	397	343	383
Non-Labor	34	11	19	56	2
NSE	0	0	0	0	0
<b>Total</b>	<b>379</b>	<b>347</b>	<b>416</b>	<b>398</b>	<b>384</b>
FTE	2.6	2.7	3.0	2.7	3.0

\* After company-wide exclusions of Non-GRC costs

\*\* Refer to "Detail of Adjustments to Recorded" page for line item adjustments

Note: Totals may include rounding differences.

San Diego Gas & Electric Company  
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Shared Services Workpapers

Area: ADMINISTRATIVE & GENERAL  
Witness: Rajan Agarwal  
Category: A. Accounting and Finance Division  
Category-Sub: 3. Utility Accounting  
Cost Center: 2100-3555.000 - Accounting Research & Business Controls

**Summary of Adjustments to Recorded:**

In Nominal \$ (000) Incurred Costs					
Years	2017	2018	2019	2020	2021
Labor	37	0	0	0	0
Non-Labor	0	0	-239	-285	-4
NSE	0	0	0	0	0
<b>Total</b>	<b>37</b>	<b>0</b>	<b>-239</b>	<b>-285</b>	<b>-4</b>
FTE	0.3	0.0	0.0	0.0	0.0

**Detail of Adjustments to Recorded:**

Year	Labor	NLbr	NSE	FTE	Adj Type
2017	37	0	0	0.3	CCTR Transf From 2100-3492.000
<b>Explanation:</b>	Transfer labor from cost center 2100-3492 in workpaper group 1AG002 Business Innovations and Financial Systems Client Support to cost center 2100-3555 in workpaper group 2100-3555-Accounting Research & Business Controls to align costs with where roles reside and are forecasted.				
<b>2017 Total</b>	<b>37</b>	<b>0</b>	<b>0</b>	<b>0.3</b>	
<b>2018 Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	
2019	0	-239	0	0.0	CCTR Transf To 2100-3993.000
<b>Explanation:</b>	Transfer CPUC Audit fees in cost center 2100-3555 in workpaper group 2100-3555 - Accounting Research & Business Controls to cost center 2100-3993 in workpaper group 1SM005.000 - Enterprise Risk Management to align costs with where activity resides and are forecasted.				
<b>2019 Total</b>	<b>0</b>	<b>-239</b>	<b>0</b>	<b>0.0</b>	
2020	0	-3	0	0.0	1-Sided Adj
<b>Explanation:</b>	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2020	0	-281	0	0.0	CCTR Transf To 2100-3993.000
<b>Explanation:</b>	Transfer CPUC Audit fees in cost center 2100-3555 in workpaper group 2100-3555 - Accounting Research & Business Controls to cost center 2100-3993 in workpaper group 1SM005.000 - Enterprise Risk Management to align costs with where activity resides and are forecasted.				
<b>2020 Total</b>	<b>0</b>	<b>-285</b>	<b>0</b>	<b>0.0</b>	
2021	0	-1	0	0.0	1-Sided Adj
<b>Explanation:</b>	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2021	0	-3	0	0.0	CCTR Transf To 2100-3993.000

Note: Totals may include rounding differences.

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Area: ADMINISTRATIVE & GENERAL  
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 Category-Sub: 3. Utility Accounting  
 Cost Center: 2100-3555.000 - Accounting Research & Business Controls

<u>Year</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	<u>Adj Type</u>
<b>Explanation:</b>	Transfer CPUC Audit fees in cost center 2100-3555 in workpaper group 2100-3555 - Accounting Research & Business Controls to cost center 2100-3993 in workpaper group 1SM005.000 - Enterprise Risk Management to align costs with where activity resides and are forecasted.				
<b>2021 Total</b>	<b>0</b>	<b>-4</b>	<b>0</b>	<b>0.0</b>	

*Note: Totals may include rounding differences.*



**Beginning of Workpaper**  
**2100-4080.000 - Financial Planning Systems**

San Diego Gas & Electric Company  
2024 GRC - REVISED  
Shared Services Workpapers

Area: ADMINISTRATIVE & GENERAL  
 Witness: Rajan Agarwal  
 Category: A. Accounting and Finance Division  
 Category-Sub: 5. Business Innovations & Systems & Financial Systems  
 Cost Center: 2100-4080.000 - Financial Planning Systems

**Activity Description:**

The Financial Planning Systems group provides full application support for the capital financial planning system. This system, and the support provided by the SDG&E team, is shared by SDG&E and SoCalGas.

**Forecast Explanations:**

**Labor - 3-YR Average**

A three-year average (2019-2021) was used for the Financial Planning Systems group costs under the Business Innovations & Systems and Financial Systems Client Support department. These expenses will be included in the TY 2024 revenue requirement as forecasted. The three-year average for the Financial Planning Systems group best represents a reasonable estimate of annual costs because this function moved from SECC to SDG&E in 2019 and represents a reasonable estimate of annual costs when considering year-to-year variability, including the cyclical nature of certain costs, which provides compliance governance, oversight of controls, and other support. It should be noted that the year-to-year variability is attributable to various drivers. Since these activities are managed in aggregate, this methodology is appropriate to normalize year-to-year variability and has been consistently applied for this group in prior SDG&E GRCs.

**Non-Labor - 3-YR Average**

A three-year average (2019-2021) was used for the Financial Planning Systems group costs under the Business Innovations & Systems and Financial Systems Client Support department. These expenses will be included in the TY 2024 revenue requirement as forecasted. The three-year average for the Financial Planning Systems group best represents a reasonable estimate of annual costs because this function moved from SECC to SDG&E in 2019 and represents a reasonable estimate of annual costs when considering year-to-year variability, including the cyclical nature of certain costs such as license fees, which provides compliance governance, oversight of controls, and other support. It should be noted that the year-to-year variability is attributable to various drivers. Since these activities are managed in aggregate, this methodology is appropriate to normalize year-to-year variability and has been consistently applied for this group in prior SDG&E GRCs.

**NSE - 3-YR Average**

N/A

**Summary of Results:**

		In 2021\$ (000) Incurred Costs								
		Adjusted-Recorded					Adjusted-Forecast			
Years		2017	2018	2019	2020	2021	2022	2023	2024	
Labor		0	0	288	311	348	335	335	335	
Non-Labor		0	0	481	212	391	462	462	462	
NSE		0	0	0	0	0	0	0	0	
<b>Total</b>		<b>0</b>	<b>0</b>	<b>769</b>	<b>523</b>	<b>739</b>	<b>797</b>	<b>797</b>	<b>797</b>	
FTE		0.0	0.0	2.5	2.8	3.2	3.0	3.0	3.0	

*Note: Totals may include rounding differences.*

San Diego Gas & Electric Company  
2024 GRC - REVISED  
Shared Services Workpapers

Area: ADMINISTRATIVE & GENERAL  
 Witness: Rajan Agarwal  
 Category: A. Accounting and Finance Division  
 Category-Sub: 5. Business Innovations & Systems & Financial Systems  
 Cost Center: 2100-4080.000 - Financial Planning Systems

**Cost Center Allocations (Incurred Costs):**

	2021 Adjusted-Recorded					2022 Adjusted-Forecast				
	Labor	Non-Labor	NSE	Total	FTE	Labor	Non-Labor	NSE	Total	FTE
Directly Retained	0	0	0	0	0.0	0	0	0	0	0.0
Directly Allocated	0	0	0	0	0.0	0	0	0	0	0.0
Subj. To % Alloc.	348	391	0	739	3.2	335	462	0	797	3.0
<b>Total Incurred</b>	<b>348</b>	<b>391</b>	<b>0</b>	<b>739</b>	<b>3.2</b>	<b>335</b>	<b>462</b>	<b>0</b>	<b>797</b>	<b>3.0</b>
<b>% Allocation</b>										
Retained	50.00%	50.00%				50.00%	50.00%			
SEU	50.00%	50.00%				50.00%	50.00%			
CORP	0.00%	0.00%				0.00%	0.00%			
Unreg	0.00%	0.00%				0.00%	0.00%			

	2023 Adjusted-Forecast					2024 Adjusted-Forecast				
	Labor	Non-Labor	NSE	Total	FTE	Labor	Non-Labor	NSE	Total	FTE
Directly Retained	0	0	0	0	0.0	0	0	0	0	0.0
Directly Allocated	0	0	0	0	0.0	0	0	0	0	0.0
Subj. To % Alloc.	335	462	0	797	3.0	335	462	0	797	3.0
<b>Total Incurred</b>	<b>335</b>	<b>462</b>	<b>0</b>	<b>797</b>	<b>3.0</b>	<b>335</b>	<b>462</b>	<b>0</b>	<b>797</b>	<b>3.0</b>
<b>% Allocation</b>										
Retained	50.00%	50.00%				50.00%	50.00%			
SEU	50.00%	50.00%				50.00%	50.00%			
CORP	0.00%	0.00%				0.00%	0.00%			
Unreg	0.00%	0.00%				0.00%	0.00%			

Note: Totals may include rounding differences.

San Diego Gas & Electric Company  
2024 GRC - REVISED  
Shared Services Workpapers

Area: ADMINISTRATIVE & GENERAL  
Witness: Rajan Agarwal  
Category: A. Accounting and Finance Division  
Category-Sub: 5. Business Innovations & Systems & Financial Systems  
Cost Center: 2100-4080.000 - Financial Planning Systems

**Cost Center Allocation Percentage Drivers/Methodology:**

**Cost Center Allocation Percentage for 2021**

This cost center supports both SDG&E and SoCalGas. The various tasks performed for each company, SDG&E and SoCalGas, are considered and allocated. The most recent costs (labor and non-labor) associated with the allocated tasks by company are determined. The weighted average of the costs by company is calculated and applied to the overall costs of the cost center. The resulting allocation represents the most appropriate allocation of activities performed on behalf of each entity.

**Cost Center Allocation Percentage for 2022**

This cost center supports both SDG&E and SoCalGas. The various tasks performed for each company, SDG&E and SoCalGas, are considered and allocated. The most recent costs (labor and non-labor) associated with the allocated tasks by company are determined. The weighted average of the costs by company is calculated and applied to the overall costs of the cost center. The resulting allocation represents the most appropriate allocation of activities performed on behalf of each entity.

**Cost Center Allocation Percentage for 2023**

This cost center supports both SDG&E and SoCalGas. The various tasks performed for each company, SDG&E and SoCalGas, are considered and allocated. The most recent costs (labor and non-labor) associated with the allocated tasks by company are determined. The weighted average of the costs by company is calculated and applied to the overall costs of the cost center. The resulting allocation represents the most appropriate allocation of activities performed on behalf of each entity.

**Cost Center Allocation Percentage for 2024**

This cost center supports both SDG&E and SoCalGas. The various tasks performed for each company, SDG&E and SoCalGas, are considered and allocated. The most recent costs (labor and non-labor) associated with the allocated tasks by company are determined. The weighted average of the costs by company is calculated and applied to the overall costs of the cost center. The resulting allocation represents the most appropriate allocation of activities performed on behalf of each entity.

*Note: Totals may include rounding differences.*

San Diego Gas & Electric Company  
2024 GRC - REVISED  
Shared Services Workpapers

Area: ADMINISTRATIVE & GENERAL  
 Witness: Rajan Agarwal  
 Category: A. Accounting and Finance Division  
 Category-Sub: 5. Business Innovations & Systems & Financial Systems  
 Cost Center: 2100-4080.000 - Financial Planning Systems

**Summary of Adjustments to Forecast:**

In 2021 \$(000) Incurred Costs										
Forecast Method		Base Forecast			Forecast Adjustments			Adjusted-Forecast		
Years		2022	2023	2024	2022	2023	2024	2022	2023	2024
Labor	3-YR Average	316	316	316	19	19	19	335	335	335
Non-Labor	3-YR Average	361	361	361	101	101	101	462	462	462
NSE	3-YR Average	0	0	0	0	0	0	0	0	0
<b>Total</b>		<b>677</b>	<b>677</b>	<b>677</b>	<b>120</b>	<b>120</b>	<b>120</b>	<b>797</b>	<b>797</b>	<b>797</b>
FTE	3-YR Average	2.8	2.8	2.8	0.2	0.2	0.2	3.0	3.0	3.0

**Forecast Adjustment Details:**

Year	Labor	NLbr	NSE	Total	FTE	Adj Type
2022	0	100	0	100	0.0	1-Sided Adj
<b>Explanation:</b>	150 additional software licenses for the Capital Financial Planning System. These additional licenses are needed to support an increasing number of users throughout SDG&E and SoCal Gas. (\$667/license; \$667/license x 150 licenses = \$100,000)					
2022	19	1	0	20	0.2	1-Sided Adj
<b>Explanation:</b>	Labor add back for the full-year impact of positions vacant during the three-year average.					
<b>2022 Total</b>	<b>19</b>	<b>101</b>	<b>0</b>	<b>120</b>	<b>0.2</b>	
2023	0	100	0	100	0.0	1-Sided Adj
<b>Explanation:</b>	150 additional software licenses for the Capital Financial Planning System. These additional licenses are needed to support an increasing number of users throughout SDG&E and SoCal Gas. (\$667/license; \$667/license x 150 licenses = \$100,000)					
2023	19	1	0	20	0.2	1-Sided Adj
<b>Explanation:</b>	Labor add back for the full-year impact of positions vacant during the three-year average.					
<b>2023 Total</b>	<b>19</b>	<b>101</b>	<b>0</b>	<b>120</b>	<b>0.2</b>	
2024	0	100	0	100	0.0	1-Sided Adj
<b>Explanation:</b>	150 additional software licenses for the Capital Financial Planning System. These additional licenses are needed to support an increasing number of users throughout SDG&E and SoCal Gas. (\$667/license; \$667/license x 150 licenses = \$100,000)					
2024	19	1	0	20	0.2	1-Sided Adj
<b>Explanation:</b>	Labor add back for the full-year impact of positions vacant during the three-year average.					
<b>2024 Total</b>	<b>19</b>	<b>101</b>	<b>0</b>	<b>120</b>	<b>0.2</b>	

Note: Totals may include rounding differences.

San Diego Gas & Electric Company  
2024 GRC - REVISED  
Shared Services Workpapers

Area: ADMINISTRATIVE & GENERAL  
Witness: Rajan Agarwal  
Category: A. Accounting and Finance Division  
Category-Sub: 5. Business Innovations & Systems & Financial Systems  
Cost Center: 2100-4080.000 - Financial Planning Systems

**Determination of Adjusted-Recorded (Incurred Costs):**

	2017 (\$000)	2018 (\$000)	2019 (\$000)	2020 (\$000)	2021 (\$000)
<b>Recorded (Nominal \$)*</b>					
Labor	0	0	239	262	302
Non-Labor	0	0	182	204	392
NSE	0	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>421</b>	<b>466</b>	<b>695</b>
FTE	0.0	0.0	2.2	2.4	2.7
<b>Adjustments (Nominal \$) **</b>					
Labor	0	0	0	0	0
Non-Labor	0	0	273	-1	-1
NSE	0	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>273</b>	<b>-1</b>	<b>-1</b>
FTE	0.0	0.0	0.0	0.0	0.0
<b>Recorded-Adjusted (Nominal \$)</b>					
Labor	0	0	239	262	302
Non-Labor	0	0	455	204	391
NSE	0	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>694</b>	<b>465</b>	<b>694</b>
FTE	0.0	0.0	2.2	2.4	2.7
<b>Vacation &amp; Sick (Nominal \$)</b>					
Labor	0	0	34	37	45
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>34</b>	<b>37</b>	<b>45</b>
FTE	0.0	0.0	0.3	0.4	0.5
<b>Escalation to 2021\$</b>					
Labor	0	0	15	12	0
Non-Labor	0	0	25	8	0
NSE	0	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>41</b>	<b>21</b>	<b>0</b>
FTE	0.0	0.0	0.0	0.0	0.0
<b>Recorded-Adjusted (Constant 2021\$)</b>					
Labor	0	0	288	311	348
Non-Labor	0	0	481	212	391
NSE	0	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>769</b>	<b>523</b>	<b>739</b>
FTE	0.0	0.0	2.5	2.8	3.2

\* After company-wide exclusions of Non-GRC costs

\*\* Refer to "Detail of Adjustments to Recorded" page for line item adjustments

Note: Totals may include rounding differences.

San Diego Gas & Electric Company  
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Shared Services Workpapers

Area: ADMINISTRATIVE & GENERAL  
 Witness: Rajan Agarwal  
 Category: A. Accounting and Finance Division  
 Category-Sub: 5. Business Innovations & Systems & Financial Systems  
 Cost Center: 2100-4080.000 - Financial Planning Systems

**Summary of Adjustments to Recorded:**

In Nominal \$ (000) Incurred Costs					
Years	2017	2018	2019	2020	2021
Labor	0	0	0	0	0
Non-Labor	0	0	273	-0.650	-1
NSE	0	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>273</b>	<b>-0.650</b>	<b>-1</b>
FTE	0.0	0.0	0.0	0.0	0.0

**Detail of Adjustments to Recorded:**

Year	Labor	NLbr	NSE	FTE	Adj Type
<b>2017 Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	
<b>2018 Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	
2019	0	273	0	0.0	1-Sided Adj
<b>2019 Total</b>	<b>0</b>	<b>273</b>	<b>0</b>	<b>0.0</b>	
2020	0	-1	0	0.0	1-Sided Adj
<b>2020 Total</b>	<b>0</b>	<b>-1</b>	<b>0</b>	<b>0.0</b>	
2021	0	-1	0	0.0	1-Sided Adj
<b>2021 Total</b>	<b>0</b>	<b>-1</b>	<b>0</b>	<b>0.0</b>	

**Explanation:** One sided adjustment to add expense for an invoice processed at SECC but belongs in cost center 2100-4080 in workpaper group 2100-4080 Financial Planning Systems.

**Explanation:** Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).

**Explanation:** Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).

*Note: Totals may include rounding differences.*

San Diego Gas & Electric Company  
2024 GRC - REVISED  
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Area: ADMINISTRATIVE & GENERAL  
Witness: Rajan Agarwal  
Category: C. Regulatory Affairs Division  
Cost Center: VARIOUS

**Summary for Category: C. Regulatory Affairs Division**

	In 2021\$ (000) Incurred Costs			
	Adjusted-Recorded	Adjusted-Forecast		
	2021	2022	2023	2024
Labor	5,495	5,804	5,993	6,182
Non-Labor	300	535	540	544
NSE	0	0	0	0
<b>Total</b>	<b>5,795</b>	<b>6,339</b>	<b>6,533</b>	<b>6,726</b>
FTE	40.2	42.8	44.3	45.8

**Cost Centers belonging to this Category:**

**2100-3162.000 SVP - State Government Affairs & CRO**

Labor	298	417	417	417
Non-Labor	123	108	108	108
NSE	0	0	0	0
<b>Total</b>	<b>421</b>	<b>525</b>	<b>525</b>	<b>525</b>
FTE	1.2	1.8	1.8	1.8

**2100-3428.000 Policy & Proceedings - Case Management**

Labor	2,865	2,918	3,044	3,170
Non-Labor	142	210	213	216
NSE	0	0	0	0
<b>Total</b>	<b>3,007</b>	<b>3,128</b>	<b>3,257</b>	<b>3,386</b>
FTE	22.3	22.9	23.9	24.9

**2100-0006.000 GRC & Revenue Requirements - GRC Accountability Reporting**

Labor	265	271	271	271
Non-Labor	9	12	12	12
NSE	0	0	0	0
<b>Total</b>	<b>274</b>	<b>283</b>	<b>283</b>	<b>283</b>
FTE	1.9	2.0	2.0	2.0

**2100-3430.000 GRC & Revenue Requirements - GRC Case Management**

Labor	721	691	691	691
Non-Labor	17	57	57	57
NSE	0	0	0	0
<b>Total</b>	<b>738</b>	<b>748</b>	<b>748</b>	<b>748</b>
FTE	6.1	6.0	6.0	6.0

**2100-3602.000 GRC & Revenue Requirements**

Labor	584	673	673	673
Non-Labor	5	65	65	65
NSE	0	0	0	0
<b>Total</b>	<b>589</b>	<b>738</b>	<b>738</b>	<b>738</b>
FTE	3.6	4.5	4.5	4.5

Note: Totals may include rounding differences.



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Area: ADMINISTRATIVE & GENERAL  
Witness: Rajan Agarwal  
Category: C. Regulatory Affairs Division  
Cost Center: VARIOUS

In 2021\$ (000) Incurred Costs			
Adjusted-Recorded	Adjusted-Forecast		
2021	2022	2023	2024

**2100-3991.000 San Francisco Operations**

Labor	591	602	665	728
Non-Labor	4	80	82	83
NSE	0	0	0	0
<b>Total</b>	<b>595</b>	<b>682</b>	<b>747</b>	<b>811</b>
FTE	3.9	3.9	4.4	4.9

**2100-4006.000 Regulatory Policy & Legislative Analysis**

Labor	171	232	232	232
Non-Labor	0	3	3	3
NSE	0	0	0	0
<b>Total</b>	<b>171</b>	<b>235</b>	<b>235</b>	<b>235</b>
FTE	1.2	1.7	1.7	1.7

*Note: Totals may include rounding differences.*

**Beginning of Workpaper**  
**2100-3162.000 - SVP - State Government Affairs & CRO**

San Diego Gas & Electric Company  
2024 GRC - REVISED  
Shared Services Workpapers

Area: ADMINISTRATIVE & GENERAL  
 Witness: Rajan Agarwal  
 Category: C. Regulatory Affairs Division  
 Category-Sub: 1. SVP – State Government Affairs & CRO  
 Cost Center: 2100-3162.000 - SVP - State Government Affairs & CRO

**Activity Description:**

The SVP – State Government Affairs & CRO department includes the SVP and administrative assistant in charge of Regulatory Affairs. This department engages both state and federal agencies, such as the CPUC, CEC, CAISO and FERC. The primary activities of this department involve interactions with these agencies at the highest levels. Costs for lobbying, civic, and related activities, and other nonallowable expenses have been removed.

**Forecast Explanations:**

**Labor - 5-YR Average**

A five-year adjusted average was used for forecasting the SVP – State Government Affairs & CRO costs. These expenses will be included in the TY 2024 revenue requirement as forecasted. The five-year average best represents a reasonable estimate of annual costs when considering year-to-year variability, including the cyclical nature of certain costs, which provides essential compliance governance, oversight, and other support. It should be noted that the year-to-year variability is attributable to various drivers. Since these activities are managed in aggregate, this methodology is appropriate to normalize year-to-year variability and has been consistently applied for this department in prior SDG&E GRCs.

**Non-Labor - 5-YR Average**

A five-year adjusted average was used for forecasting the SVP – State Government Affairs & CRO costs. These expenses will be included in the TY 2024 revenue requirement as forecasted. The five-year average best represents a reasonable estimate of annual costs when considering year-to-year variability, including the cyclical nature of certain costs, which provides essential compliance governance, oversight, and other support. It should be noted that the year-to-year variability is attributable to various drivers. Since these activities are managed in aggregate, this methodology is appropriate to normalize year-to-year variability and has been consistently applied for this department in prior SDG&E GRCs.

**NSE - 5-YR Average**

N/A

**Summary of Results:**

		In 2021\$ (000) Incurred Costs								
		Adjusted-Recorded					Adjusted-Forecast			
Years		2017	2018	2019	2020	2021	2022	2023	2024	
Labor		750	463	283	289	298	417	417	417	
Non-Labor		167	117	95	36	123	108	108	108	
NSE		0	0	0	0	0	0	0	0	
<b>Total</b>		<b>917</b>	<b>580</b>	<b>378</b>	<b>325</b>	<b>421</b>	<b>525</b>	<b>525</b>	<b>525</b>	
FTE		3.0	2.2	1.3	1.3	1.2	1.8	1.8	1.8	

*Note: Totals may include rounding differences.*

San Diego Gas & Electric Company  
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Shared Services Workpapers

Area: ADMINISTRATIVE & GENERAL  
 Witness: Rajan Agarwal  
 Category: C. Regulatory Affairs Division  
 Category-Sub: 1. SVP – State Government Affairs & CRO  
 Cost Center: 2100-3162.000 - SVP - State Government Affairs & CRO

**Cost Center Allocations (Incurred Costs):**

	2021 Adjusted-Recorded					2022 Adjusted-Forecast				
	Labor	Non-Labor	NSE	Total	FTE	Labor	Non-Labor	NSE	Total	FTE
Directly Retained	0	0	0	0	0.0	0	2	0	2	0.0
Directly Allocated	0	0	0	0	0.0	0	0	0	0	0.0
Subj. To % Alloc.	298	123	0	421	1.2	417	106	0	523	1.8
<b>Total Incurred</b>	<b>298</b>	<b>123</b>	<b>0</b>	<b>421</b>	<b>1.2</b>	<b>417</b>	<b>108</b>	<b>0</b>	<b>525</b>	<b>1.8</b>
<b>% Allocation</b>										
Retained	45.45%	45.45%				45.45%	45.45%			
SEU	54.55%	54.55%				54.55%	54.55%			
CORP	0.00%	0.00%				0.00%	0.00%			
Unreg	0.00%	0.00%				0.00%	0.00%			

	2023 Adjusted-Forecast					2024 Adjusted-Forecast				
	Labor	Non-Labor	NSE	Total	FTE	Labor	Non-Labor	NSE	Total	FTE
Directly Retained	0	2	0	2	0.0	0	2	0	2	0.0
Directly Allocated	0	0	0	0	0.0	0	0	0	0	0.0
Subj. To % Alloc.	417	106	0	523	1.8	417	106	0	523	1.8
<b>Total Incurred</b>	<b>417</b>	<b>108</b>	<b>0</b>	<b>525</b>	<b>1.8</b>	<b>417</b>	<b>108</b>	<b>0</b>	<b>525</b>	<b>1.8</b>
<b>% Allocation</b>										
Retained	45.45%	45.45%				45.45%	45.45%			
SEU	54.55%	54.55%				54.55%	54.55%			
CORP	0.00%	0.00%				0.00%	0.00%			
Unreg	0.00%	0.00%				0.00%	0.00%			

Note: Totals may include rounding differences.

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Area: ADMINISTRATIVE & GENERAL  
Witness: Rajan Agarwal  
Category: C. Regulatory Affairs Division  
Category-Sub: 1. SVP – State Government Affairs & CRO  
Cost Center: 2100-3162.000 - SVP - State Government Affairs & CRO

**Cost Center Allocation Percentage Drivers/Methodology:**

**Cost Center Allocation Percentage for 2021**

This cost center supports both SDG&E and SoCalGas. The various tasks performed for each company, SDG&E and SoCalGas, are considered and allocated. The most recent costs (labor and non-labor) associated with the allocated tasks by company are determined. The weighted average of the costs by company is calculated and applied to the overall costs of the cost center. The resulting allocation represents the most appropriate allocation of activities performed on behalf of each entity.

**Cost Center Allocation Percentage for 2022**

This cost center supports both SDG&E and SoCalGas. The various tasks performed for each company, SDG&E and SoCalGas, are considered and allocated. The most recent costs (labor and non-labor) associated with the allocated tasks by company are determined. The weighted average of the costs by company is calculated and applied to the overall costs of the cost center. The resulting allocation represents the most appropriate allocation of activities performed on behalf of each entity.

**Cost Center Allocation Percentage for 2023**

This cost center supports both SDG&E and SoCalGas. The various tasks performed for each company, SDG&E and SoCalGas, are considered and allocated. The most recent costs (labor and non-labor) associated with the allocated tasks by company are determined. The weighted average of the costs by company is calculated and applied to the overall costs of the cost center. The resulting allocation represents the most appropriate allocation of activities performed on behalf of each entity.

**Cost Center Allocation Percentage for 2024**

This cost center supports both SDG&E and SoCalGas. The various tasks performed for each company, SDG&E and SoCalGas, are considered and allocated. The most recent costs (labor and non-labor) associated with the allocated tasks by company are determined. The weighted average of the costs by company is calculated and applied to the overall costs of the cost center. The resulting allocation represents the most appropriate allocation of activities performed on behalf of each entity.

*Note: Totals may include rounding differences.*

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Area: ADMINISTRATIVE & GENERAL  
 Witness: Rajan Agarwal  
 Category: C. Regulatory Affairs Division  
 Category-Sub: 1. SVP – State Government Affairs & CRO  
 Cost Center: 2100-3162.000 - SVP - State Government Affairs & CRO

**Summary of Adjustments to Forecast:**

In 2021 \$(000) Incurred Costs										
Forecast Method		Base Forecast			Forecast Adjustments			Adjusted-Forecast		
Years		2022	2023	2024	2022	2023	2024	2022	2023	2024
Labor	5-YR Average	417	417	417	0	0	0	417	417	417
Non-Labor	5-YR Average	108	108	108	0	0	0	108	108	108
NSE	5-YR Average	0	0	0	0	0	0	0	0	0
<b>Total</b>		<b>524</b>	<b>524</b>	<b>524</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>524</b>	<b>524</b>	<b>524</b>
FTE	5-YR Average	1.8	1.8	1.8	0.0	0.0	0.0	1.8	1.8	1.8

<u>Year</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>Total</u>	<u>FTE</u>	<u>Adj Type</u>
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*Note: Totals may include rounding differences.*

San Diego Gas & Electric Company  
2024 GRC - REVISED  
Shared Services Workpapers

Area: ADMINISTRATIVE & GENERAL  
Witness: Rajan Agarwal  
Category: C. Regulatory Affairs Division  
Category-Sub: 1. SVP – State Government Affairs & CRO  
Cost Center: 2100-3162.000 - SVP - State Government Affairs & CRO

**Determination of Adjusted-Recorded (Incurred Costs):**

	2017 (\$000)	2018 (\$000)	2019 (\$000)	2020 (\$000)	2021 (\$000)
<b>Recorded (Nominal \$)*</b>					
Labor	782	330	335	347	371
Non-Labor	169	114	99	46	124
NSE	0	0	0	0	0
<b>Total</b>	<b>951</b>	<b>444</b>	<b>434</b>	<b>393</b>	<b>495</b>
FTE	5.1	1.5	1.4	1.4	1.4
<b>Adjustments (Nominal \$) **</b>					
Labor	-193	41	-101	-104	-112
Non-Labor	-19	-5	-8	-11	-1
NSE	0	0	0	0	0
<b>Total</b>	<b>-212</b>	<b>36</b>	<b>-109</b>	<b>-115</b>	<b>-113</b>
FTE	-2.5	0.4	-0.3	-0.3	-0.3
<b>Recorded-Adjusted (Nominal \$)</b>					
Labor	589	371	234	243	259
Non-Labor	150	108	90	35	123
NSE	0	0	0	0	0
<b>Total</b>	<b>739</b>	<b>480</b>	<b>325</b>	<b>278</b>	<b>382</b>
FTE	2.6	1.9	1.1	1.1	1.1
<b>Vacation &amp; Sick (Nominal \$)</b>					
Labor	87	56	34	34	39
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
<b>Total</b>	<b>87</b>	<b>56</b>	<b>34</b>	<b>34</b>	<b>39</b>
FTE	0.4	0.3	0.2	0.2	0.1
<b>Escalation to 2021\$</b>					
Labor	74	35	15	12	0
Non-Labor	17	9	5	1	0
NSE	0	0	0	0	0
<b>Total</b>	<b>91</b>	<b>44</b>	<b>20</b>	<b>13</b>	<b>0</b>
FTE	0.0	0.0	0.0	0.0	0.0
<b>Recorded-Adjusted (Constant 2021\$)</b>					
Labor	750	463	283	289	298
Non-Labor	167	117	95	36	123
NSE	0	0	0	0	0
<b>Total</b>	<b>917</b>	<b>580</b>	<b>378</b>	<b>325</b>	<b>421</b>
FTE	3.0	2.2	1.3	1.3	1.2

\* After company-wide exclusions of Non-GRC costs

\*\* Refer to "Detail of Adjustments to Recorded" page for line item adjustments

Note: Totals may include rounding differences.

San Diego Gas & Electric Company  
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Area: ADMINISTRATIVE & GENERAL  
Witness: Rajan Agarwal  
Category: C. Regulatory Affairs Division  
Category-Sub: 1. SVP – State Government Affairs & CRO  
Cost Center: 2100-3162.000 - SVP - State Government Affairs & CRO

**Summary of Adjustments to Recorded:**

In Nominal \$ (000) Incurred Costs					
Years	2017	2018	2019	2020	2021
Labor	-193	41	-101	-104	-112
Non-Labor	-19	-5	-8	-11	-0.550
NSE	0	0	0	0	0
<b>Total</b>	<b>-212</b>	<b>36</b>	<b>-109</b>	<b>-115</b>	<b>-113</b>
FTE	-2.5	0.4	-0.3	-0.3	-0.3

**Detail of Adjustments to Recorded:**

Year	Labor	NLbr	NSE	FTE	Adj Type
2017	-2	0	0	-0.1	1-Sided Adj
<b>Explanation:</b>	Incremental costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2017	0	-5	0	0.0	1-Sided Adj
<b>Explanation:</b>	One sided adjustment to remove non-GRC costs.				
2017	-463	-68	0	-3.4	CCTR Transf To 2100-3991.000
<b>Explanation:</b>	Transfer costs from cost center 2100-3162 in workpaper group 2100-3162 - SVP - State Government Affairs & CRO to cost center 2100-3991 in workpaper group 2100-3991 - San Francisco Operations to align costs with where roles and activities reside and are forecasted.				
2017	272	54	0	1.0	CCTR Transf From 2100-3161.000
<b>Explanation:</b>	Transfer costs from cost center 2100-3161 in workpaper group 1AG010 - Policy & Proceedings - Tariffs and Compliance and Strategic Planning to cost center 2100-3162 in workpaper 2100-3162 - SVP - State Government Affairs & CRO to align costs with where roles and activities reside and are forecasted.				
<b>2017 Total</b>	<b>-193</b>	<b>-19</b>	<b>0</b>	<b>-2.5</b>	
2018	1	0	0	0.1	1-Sided Adj
<b>Explanation:</b>	Incremental costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2018	0	-7	0	0.0	1-Sided Adj
<b>Explanation:</b>	One sided adjustment to remove non-GRC costs.				
2018	4	-14	0	0.1	CCTR Transf To 2100-3991.000
<b>Explanation:</b>	Transfer costs from cost center 2100-3162 in workpaper group 2100-3162 - SVP - State Government Affairs & CRO to cost center 2100-3991 in workpaper group 2100-3991 - San Francisco Operations to align costs with where roles and activities reside and are forecasted.				
2018	-99	0	0	-0.3	1-Sided Adj

Note: Totals may include rounding differences.



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Area: ADMINISTRATIVE & GENERAL  
 Witness: Rajan Agarwal  
 Category: C. Regulatory Affairs Division  
 Category-Sub: 1. SVP – State Government Affairs & CRO  
 Cost Center: 2100-3162.000 - SVP - State Government Affairs & CRO

<u>Year</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	<u>Adj Type</u>
<b>Explanation:</b>	Exclude labor expenses associated with lobbying activities (FERC 426.4). This adjustment is in addition to other costs that have already been excluded based other specific accounting attributes.				
2018	135	16	0	0.5	CCTR Transf From 2100-3161.000
<b>Explanation:</b>	Transfer costs from cost center 2100-3161 in workpaper group 1AG010 - Policy & Proceedings - Tariffs and Compliance and Strategic Planning to cost center 2100-3162 in workpaper 2100-3162 - SVP - State Government Affairs & CRO to align costs with where roles and activities reside and are forecasted.				
<b>2018 Total</b>	<b>41</b>	<b>-5</b>	<b>0</b>	<b>0.4</b>	
2019	0	-8	0	0.0	1-Sided Adj
<b>Explanation:</b>	One sided adjustment to remove non-GRC costs.				
2019	-101	0	0	-0.3	1-Sided Adj
<b>Explanation:</b>	Exclude labor expenses associated with lobbying activities (FERC 426.4). This adjustment is in addition to other costs that have already been excluded based other specific accounting attributes.				
<b>2019 Total</b>	<b>-101</b>	<b>-8</b>	<b>0</b>	<b>-0.3</b>	
2020	0	-1	0	0.0	1-Sided Adj
<b>Explanation:</b>	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2020	0	-10	0	0.0	1-Sided Adj
<b>Explanation:</b>	One sided adjustment to remove non-GRC costs.				
2020	-104	0	0	-0.3	1-Sided Adj
<b>Explanation:</b>	Exclude labor expenses associated with lobbying activities (FERC 426.4). This adjustment is in addition to other costs that have already been excluded based other specific accounting attributes.				
<b>2020 Total</b>	<b>-104</b>	<b>-11</b>	<b>0</b>	<b>-0.3</b>	
2021	0	-1	0	0.0	1-Sided Adj
<b>Explanation:</b>	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2021	-112	0	0	-0.3	1-Sided Adj
<b>Explanation:</b>	Exclude labor expenses associated with lobbying activities (FERC 426.4). This adjustment is in addition to other costs that have already been excluded based other specific accounting attributes.				
<b>2021 Total</b>	<b>-112</b>	<b>-1</b>	<b>0</b>	<b>-0.3</b>	

Note: Totals may include rounding differences.

**Beginning of Workpaper**  
**2100-3428.000 - Policy & Proceedings - Case Management**

San Diego Gas & Electric Company  
2024 GRC - REVISED  
Shared Services Workpapers

Area: ADMINISTRATIVE & GENERAL  
Witness: Rajan Agarwal  
Category: C. Regulatory Affairs Division  
Category-Sub: 2. Policy & Proceedings and Strategic Planning  
Cost Center: 2100-3428.000 - Policy & Proceedings - Case Management

**Activity Description:**

The Case Management group under the Policy & Proceedings department oversees SDG&E's proceedings and initiatives conducted by state and federal regulatory authorities, including the CPUC, CAISO and FERC. Case Management costs directly related to the electric transmission business are not included in this request and are recovered through electric transmission rates regulated by the FERC. Costs for lobbying, civic, and related activities, and other nonallowable expenses have been removed.

**Forecast Explanations:**

**Labor - 5-YR Average**

A five-year adjusted average was used for forecasting the Case Management group costs under the Policy & Proceedings department. These expenses will be included in the TY 2024 revenue requirement as forecasted. These expenses will be included in the TY 2024 revenue requirement as forecasted. The five-year average best represents a reasonable estimate of annual costs when considering year-to-year variability, including the cyclical nature of certain costs, which provides essential compliance governance, oversight, and other support. It should be noted that the year-to-year variability is attributable to various drivers. Since these activities are managed in aggregate, this methodology is appropriate to normalize year-to-year variability and has been consistently applied for this group in prior SDG&E GRCs.

**Non-Labor - 5-YR Average**

A five-year adjusted average was used for forecasting the Case Management group costs under the Policy & Proceedings department. These expenses will be included in the TY 2024 revenue requirement as forecasted. In addition, the five -year average was adjusted for travel related activities as the amount in the five-year average is understated because of travel curtailment due to COVID-19 pandemic restrictions. Travel is expected to return as travel and meeting restrictions abate . This adjustment is based upon the three-year average (2017-2019) for travel costs. These expenses will be included in the TY 2024 revenue requirement as forecasted. The five-year average best represents a reasonable estimate of annual costs when considering year-to-year variability, including the cyclical nature of certain costs, which provides essential compliance governance, oversight, and other support. It should be noted that the year-to-year variability is attributable to various drivers. Since these activities are managed in aggregate, this methodology is appropriate to normalize year-to-year variability and has been consistently applied for this group in prior SDG&E GRCs.

**NSE - 5-YR Average**

N/A

*Note: Totals may include rounding differences.*

San Diego Gas & Electric Company  
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Area: ADMINISTRATIVE & GENERAL  
 Witness: Rajan Agarwal  
 Category: C. Regulatory Affairs Division  
 Category-Sub: 2. Policy & Proceedings and Strategic Planning  
 Cost Center: 2100-3428.000 - Policy & Proceedings - Case Management

**Summary of Results:**

		<b>In 2021\$ (000) Incurred Costs</b>								
		<b>Adjusted-Recorded</b>					<b>Adjusted-Forecast</b>			
<b>Years</b>		<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	
Labor		2,552	2,890	2,960	3,007	2,865	2,917	3,043	3,169	
Non-Labor		213	173	209	109	142	211	214	217	
NSE		0	0	0	0	0	0	0	0	
<b>Total</b>		<b>2,765</b>	<b>3,063</b>	<b>3,170</b>	<b>3,115</b>	<b>3,007</b>	<b>3,128</b>	<b>3,257</b>	<b>3,386</b>	
FTE		19.9	22.5	23.0	24.4	22.3	22.9	23.9	24.9	

*Note: Totals may include rounding differences.*

San Diego Gas & Electric Company  
2024 GRC - REVISED  
Shared Services Workpapers

Area: ADMINISTRATIVE & GENERAL  
 Witness: Rajan Agarwal  
 Category: C. Regulatory Affairs Division  
 Category-Sub: 2. Policy & Proceedings and Strategic Planning  
 Cost Center: 2100-3428.000 - Policy & Proceedings - Case Management

**Cost Center Allocations (Incurred Costs):**

	2021 Adjusted-Recorded					2022 Adjusted-Forecast				
	Labor	Non-Labor	NSE	Total	FTE	Labor	Non-Labor	NSE	Total	FTE
Directly Retained	0	2	0	2	0.0	2	1	0	3	0.0
Directly Allocated	0	0	0	0	0.0	0	0	0	0	0.0
Subj. To % Alloc.	2,865	140	0	3,005	22.3	2,915	210	0	3,125	22.9
<b>Total Incurred</b>	<b>2,865</b>	<b>142</b>	<b>0</b>	<b>3,007</b>	<b>22.3</b>	<b>2,917</b>	<b>211</b>	<b>0</b>	<b>3,128</b>	<b>22.9</b>
<b>% Allocation</b>										
Retained	97.00%	97.00%				97.00%	97.00%			
SEU	3.00%	3.00%				3.00%	3.00%			
CORP	0.00%	0.00%				0.00%	0.00%			
Unreg	0.00%	0.00%				0.00%	0.00%			

	2023 Adjusted-Forecast					2024 Adjusted-Forecast				
	Labor	Non-Labor	NSE	Total	FTE	Labor	Non-Labor	NSE	Total	FTE
Directly Retained	2	1	0	3	0.0	2	1	0	3	0.0
Directly Allocated	0	0	0	0	0.0	0	0	0	0	0.0
Subj. To % Alloc.	3,041	213	0	3,254	23.9	3,167	216	0	3,383	24.9
<b>Total Incurred</b>	<b>3,043</b>	<b>214</b>	<b>0</b>	<b>3,257</b>	<b>23.9</b>	<b>3,169</b>	<b>217</b>	<b>0</b>	<b>3,386</b>	<b>24.9</b>
<b>% Allocation</b>										
Retained	97.00%	97.00%				97.00%	97.00%			
SEU	3.00%	3.00%				3.00%	3.00%			
CORP	0.00%	0.00%				0.00%	0.00%			
Unreg	0.00%	0.00%				0.00%	0.00%			

Note: Totals may include rounding differences.

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Area: ADMINISTRATIVE & GENERAL  
Witness: Rajan Agarwal  
Category: C. Regulatory Affairs Division  
Category-Sub: 2. Policy & Proceedings and Strategic Planning  
Cost Center: 2100-3428.000 - Policy & Proceedings - Case Management

**Cost Center Allocation Percentage Drivers/Methodology:**

**Cost Center Allocation Percentage for 2021**

This cost center supports both SDG&E and SoCalGas. The various tasks performed for each company, SDG&E and SoCalGas, are considered and allocated. The most recent costs (labor and non-labor) associated with the allocated tasks by company are determined. The weighted average of the costs by company is calculated and applied to the overall costs of the cost center. The resulting allocation represents the most appropriate allocation of activities performed on behalf of each entity.

**Cost Center Allocation Percentage for 2022**

This cost center supports both SDG&E and SoCalGas. The various tasks performed for each company, SDG&E and SoCalGas, are considered and allocated. The most recent costs (labor and non-labor) associated with the allocated tasks by company are determined. The weighted average of the costs by company is calculated and applied to the overall costs of the cost center. The resulting allocation represents the most appropriate allocation of activities performed on behalf of each entity.

**Cost Center Allocation Percentage for 2023**

This cost center supports both SDG&E and SoCalGas. The various tasks performed for each company, SDG&E and SoCalGas, are considered and allocated. The most recent costs (labor and non-labor) associated with the allocated tasks by company are determined. The weighted average of the costs by company is calculated and applied to the overall costs of the cost center. The resulting allocation represents the most appropriate allocation of activities performed on behalf of each entity.

**Cost Center Allocation Percentage for 2024**

This cost center supports both SDG&E and SoCalGas. The various tasks performed for each company, SDG&E and SoCalGas, are considered and allocated. The most recent costs (labor and non-labor) associated with the allocated tasks by company are determined. The weighted average of the costs by company is calculated and applied to the overall costs of the cost center. The resulting allocation represents the most appropriate allocation of activities performed on behalf of each entity.

*Note: Totals may include rounding differences.*

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Area: ADMINISTRATIVE & GENERAL  
 Witness: Rajan Agarwal  
 Category: C. Regulatory Affairs Division  
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 Cost Center: 2100-3428.000 - Policy & Proceedings - Case Management

**Summary of Adjustments to Forecast:**

In 2021 \$(000) Incurred Costs										
Forecast Method		Base Forecast			Forecast Adjustments			Adjusted-Forecast		
Years		2022	2023	2024	2022	2023	2024	2022	2023	2024
Labor	5-YR Average	2,855	2,855	2,855	63	189	315	2,918	3,044	3,170
Non-Labor	5-YR Average	169	169	169	41	44	47	210	213	216
NSE	5-YR Average	0	0	0	0	0	0	0	0	0
<b>Total</b>		<b>3,024</b>	<b>3,024</b>	<b>3,024</b>	<b>104</b>	<b>233</b>	<b>362</b>	<b>3,128</b>	<b>3,257</b>	<b>3,386</b>
FTE	5-YR Average	22.4	22.4	22.4	0.5	1.5	2.5	22.9	23.9	24.9

**Forecast Adjustment Details:**

Year	Labor	NLbr	NSE	Total	FTE	Adj Type
2022	0	39	0	39	0.0	1-Sided Adj
<b>Explanation:</b>	Non-labor add back for travel related activities as the amount in the five-year average is understated because of travel curtailment due to COVID-19 pandemic restrictions. Travel is expected to return as travel and meeting restrictions abate. This adjustment is based upon the three-year average (2017-2019) for travel costs.					
2022	63	2	0	65	0.5	1-Sided Adj
<b>Explanation:</b>	Labor add back for the full-year impact of positions vacant during the five-year average.					
<b>2022 Total</b>	<b>63</b>	<b>41</b>	<b>0</b>	<b>104</b>	<b>0.5</b>	
2023	126	3	0	129	1.0	1-Sided Adj
<b>Explanation:</b>	One incremental Project Manager in Case Management to process and manage the increase in workload given the increased requirements and expectations of the regulators at the CPUC.					
2023	0	39	0	39	0.0	1-Sided Adj
<b>Explanation:</b>	Non-labor add back for travel related activities as the amount in the five-year average is understated because of travel curtailment due to COVID-19 pandemic restrictions. Travel is expected to return as travel and meeting restrictions abate. This adjustment is based upon the three-year average (2017-2019) for travel costs.					
2023	63	2	0	65	0.5	1-Sided Adj
<b>Explanation:</b>	Labor add back for the full-year impact of positions vacant during the five-year average.					
<b>2023 Total</b>	<b>189</b>	<b>44</b>	<b>0</b>	<b>233</b>	<b>1.5</b>	
2024	252	6	0	258	2.0	1-Sided Adj
<b>Explanation:</b>	Two incremental Project Managers. One Project Manager in Case Management and one in Tariff and Compliance to process and manage the increase in workload given the increased requirements and expectations of the regulators at the CPUC.					
2024	0	39	0	39	0.0	1-Sided Adj
<b>Explanation:</b>	Non-labor add back for travel related activities as the amount in the five-year average is understated because of travel curtailment due to COVID-19 pandemic restrictions. Travel is expected to return as travel and meeting restrictions abate. This adjustment is based upon the three-year average (2017-2019) for travel costs.					

Note: Totals may include rounding differences.

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 Cost Center: 2100-3428.000 - Policy & Proceedings - Case Management

<u>Year</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>Total</u>	<u>FTE</u>	<u>Adj_Type</u>
2024	63	2	0	65	0.5	1-Sided Adj
<b>Explanation:</b> Labor add back for the full-year impact of positions vacant during the five-year average.						
<b>2024 Total</b>	<b>315</b>	<b>47</b>	<b>0</b>	<b>362</b>	<b>2.5</b>	

Note: Totals may include rounding differences.



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Cost Center: 2100-3428.000 - Policy & Proceedings - Case Management

**Determination of Adjusted-Recorded (Incurred Costs):**

	2017 (\$000)	2018 (\$000)	2019 (\$000)	2020 (\$000)	2021 (\$000)
<b>Recorded (Nominal \$)*</b>					
Labor	924	1,755	2,383	2,487	2,482
Non-Labor	92	122	188	109	150
NSE	0	0	0	0	0
<b>Total</b>	<b>1,015</b>	<b>1,876</b>	<b>2,572</b>	<b>2,596</b>	<b>2,631</b>
FTE	7.2	14.0	18.9	20.5	19.0
<b>Adjustments (Nominal \$) **</b>					
Labor	1,079	565	69	42	9
Non-Labor	98	38	10	-5	-7
NSE	0	0	0	0	0
<b>Total</b>	<b>1,177</b>	<b>603</b>	<b>79</b>	<b>37</b>	<b>2</b>
FTE	9.8	5.3	0.9	0.5	0.1
<b>Recorded-Adjusted (Nominal \$)</b>					
Labor	2,002	2,320	2,453	2,529	2,491
Non-Labor	190	160	198	104	142
NSE	0	0	0	0	0
<b>Total</b>	<b>2,192</b>	<b>2,479</b>	<b>2,651</b>	<b>2,633</b>	<b>2,633</b>
FTE	17.0	19.3	19.8	21.0	19.1
<b>Vacation &amp; Sick (Nominal \$)</b>					
Labor	297	351	351	359	374
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
<b>Total</b>	<b>297</b>	<b>351</b>	<b>351</b>	<b>359</b>	<b>374</b>
FTE	2.9	3.2	3.2	3.4	3.2
<b>Escalation to 2021\$</b>					
Labor	253	218	156	119	0
Non-Labor	23	14	11	4	0
NSE	0	0	0	0	0
<b>Total</b>	<b>275</b>	<b>232</b>	<b>167</b>	<b>124</b>	<b>0</b>
FTE	0.0	0.0	0.0	0.0	0.0
<b>Recorded-Adjusted (Constant 2021\$)</b>					
Labor	2,552	2,890	2,960	3,007	2,865
Non-Labor	213	173	209	109	142
NSE	0	0	0	0	0
<b>Total</b>	<b>2,765</b>	<b>3,063</b>	<b>3,170</b>	<b>3,115</b>	<b>3,007</b>
FTE	19.9	22.5	23.0	24.4	22.3

\* After company-wide exclusions of Non-GRC costs

\*\* Refer to "Detail of Adjustments to Recorded" page for line item adjustments

Note: Totals may include rounding differences.

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 Cost Center: 2100-3428.000 - Policy & Proceedings - Case Management

**Summary of Adjustments to Recorded:**

In Nominal \$ (000) Incurred Costs					
Years	2017	2018	2019	2020	2021
Labor	1,079	565	69	42	9
Non-Labor	98	38	10	-5	-7
NSE	0	0	0	0	0
<b>Total</b>	<b>1,177</b>	<b>603</b>	<b>79</b>	<b>37</b>	<b>2</b>
FTE	9.8	5.3	0.9	0.5	0.1

**Detail of Adjustments to Recorded:**

Year	Labor	NLbr	NSE	FTE	Adj Type
2017	-13	0	0	-0.1	1-Sided Adj
<b>Explanation:</b>	Exclude labor expenses associated with lobbying activities (FERC 426.4). This adjustment is in addition to other costs that have already been excluded based other specific accounting attributes.				
2017	690	73	0	6.5	CCTR Transf From 2100-3427.000
<b>Explanation:</b>	Transfer costs from cost center 2100-3427 in workpaper group 1AG010 - Policy & Proceedings - Tariffs and Compliance and Strategic Planning to cost center 2100-3428 in workpaper 2100-3428 - Policy & Proceedings - Case Management to align costs with where roles and activities reside and are forecasted.				
2017	402	25	0	3.4	CCTR Transf From 2100-3726.000
<b>Explanation:</b>	Transfer costs from cost center 2100-3726 in workpaper group 1AG010 - Policy & Proceedings - Tariffs and Compliance and Strategic Planning to cost center 2100-3428 in workpaper 2100-3428 - Policy & Proceedings - Case Management to align costs with where roles and activities reside and are forecasted.				
<b>2017 Total</b>	<b>1,079</b>	<b>98</b>	<b>0</b>	<b>9.8</b>	
2018	-13	0	0	-0.1	1-Sided Adj
<b>Explanation:</b>	Exclude labor expenses associated with lobbying activities (FERC 426.4). This adjustment is in addition to other costs that have already been excluded based other specific accounting attributes.				
2018	359	26	0	3.5	CCTR Transf From 2100-3427.000
<b>Explanation:</b>	Transfer costs from cost center 2100-3427 in workpaper group 1AG010 - Policy & Proceedings - Tariffs and Compliance and Strategic Planning to cost center 2100-3428 in workpaper 2100-3428 - Policy & Proceedings - Case Management to align costs with where roles and activities reside and are forecasted.				
2018	219	12	0	1.9	CCTR Transf From 2100-3726.000
<b>Explanation:</b>	Transfer costs from cost center 2100-3726 in workpaper group 1AG010 - Policy & Proceedings - Tariffs and Compliance and Strategic Planning to cost center 2100-3428 in workpaper 2100-3428 - Policy & Proceedings - Case Management to align costs with where roles and activities reside and are forecasted.				
<b>2018 Total</b>	<b>565</b>	<b>38</b>	<b>0</b>	<b>5.3</b>	
2019	83	10	0	1.0	CCTR Transf From 2100-3427.000

Note: Totals may include rounding differences.

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 Cost Center: 2100-3428.000 - Policy & Proceedings - Case Management

<u>Year</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	<u>Adj Type</u>
<b>Explanation:</b>	Transfer costs from cost center 2100-3427 in workpaper group 1AG010 - Policy & Proceedings - Tariffs and Compliance and Strategic Planning to cost center 2100-3428 in workpaper 2100-3428 - Policy & Proceedings - Case Management to align costs with where roles and activities reside and are forecasted.				
2019	-13	0	0	-0.1	1-Sided Adj
<b>Explanation:</b>	Exclude labor expenses associated with lobbying activities (FERC 426.4). This adjustment is in addition to other costs that have already been excluded based other specific accounting attributes.				
<b>2019 Total</b>	<b>69</b>	<b>10</b>	<b>0</b>	<b>0.9</b>	
2020	0	-8	0	0.0	1-Sided Adj
<b>Explanation:</b>	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2020	-13	0	0	-0.1	1-Sided Adj
<b>Explanation:</b>	Exclude labor expenses associated with lobbying activities (FERC 426.4). This adjustment is in addition to other costs that have already been excluded based other specific accounting attributes.				
2020	-40	3	0	-0.3	CCTR Transf From 2100-3427.000
<b>Explanation:</b>	Transfer costs from cost center 2100-3427 in workpaper group 1AG010 - Policy & Proceedings - Tariffs and Compliance and Strategic Planning to cost center 2100-3428 in workpaper 2100-3428 - Policy & Proceedings - Case Management to align costs with where roles and activities reside and are forecasted.				
2020	95	0	0	0.9	CCTR Transf From 2100-3726.000
<b>Explanation:</b>	Transfer costs from cost center 2100-3726 in workpaper group 1AG010 - Policy & Proceedings - Tariffs and Compliance and Strategic Planning to cost center 2100-3428 in workpaper 2100-3428 - Policy & Proceedings - Case Management to align costs with where roles and activities reside and are forecasted.				
<b>2020 Total</b>	<b>42</b>	<b>-5</b>	<b>0</b>	<b>0.5</b>	
2021	0	-7	0	0.0	1-Sided Adj
<b>Explanation:</b>	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2021	9	0	0	0.1	CCTR Transf From 2100-3726.000
<b>Explanation:</b>	Transfer costs from cost center 2100-3726 in workpaper group 1AG010 - Policy & Proceedings - Tariffs and Compliance and Strategic Planning to cost center 2100-3428 in workpaper 2100-3428 - Policy & Proceedings - Case Management to align costs with where roles and activities reside and are forecasted.				
<b>2021 Total</b>	<b>9</b>	<b>-7</b>	<b>0</b>	<b>0.1</b>	

Note: Totals may include rounding differences.

**Beginning of Workpaper**  
**2100-0006.000 - GRC & Revenue Requirements - GRC Accountability Reporting**

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Area: ADMINISTRATIVE & GENERAL  
Witness: Rajan Agarwal  
Category: C. Regulatory Affairs Division  
Category-Sub: 3. GRC & Revenue Requirements  
Cost Center: 2100-0006.000 - GRC & Revenue Requirements - GRC Accountability Reporting

**Activity Description:**

The GRC Accountability group under the GRC & Revenue Requirements department is a shared group that is responsible for the management and coordination of SDG&E's and SoCalGas' major revenue requirement proceedings before the CPUC. Major proceedings include the GRC, the Cost of Capital proceeding, RAMP, S-MAP, and other cost recovery-related applications. In addition to these critical proceedings, this department supports various reports filed at the CPUC, including the RSAR and Safety Performance Metrics Report (SPMR).

**Forecast Explanations:**

**Labor - 5-YR Average**

A five-year adjusted average was used for forecasting the GRC Accountability group costs under the GRC & Revenue Requirements department. These expenses will be included in the TY 2024 revenue requirement as forecasted. The five-year average best represents a reasonable estimate of annual costs when considering year-to-year variability, including the cyclical nature of certain costs, which provides essential compliance governance, oversight, and other support. It should be noted that the year-to-year variability is attributable to various drivers. Since these activities are managed in aggregate, this methodology is appropriate to normalize year-to-year variability and has been consistently applied for this group in prior SDG&E GRCs.

**Non-Labor - 5-YR Average**

A five-year adjusted average was used for forecasting the GRC Accountability group costs under the GRC & Revenue Requirements department. These expenses will be included in the TY 2024 revenue requirement as forecasted. In addition, the five-year average was adjusted for travel related activities as the amount in the five-year average is understated because of travel curtailment due to COVID-19 pandemic restrictions. Travel is expected to return as travel and meeting restrictions abate. This adjustment is based upon the three-year average (2017-2019) for travel costs. These expenses will be included in the TY 2024 revenue requirement as forecasted. The five-year average best represents a reasonable estimate of annual costs when considering year-to-year variability, including the cyclical nature of certain costs, which provides essential compliance governance, oversight, and other support. It should be noted that the year-to-year variability is attributable to various drivers. Since these activities are managed in aggregate, this methodology is appropriate to normalize year-to-year variability and has been consistently applied for this group in prior SDG&E GRCs.

**NSE - 5-YR Average**

N/A

*Note: Totals may include rounding differences.*

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 Category-Sub: 3. GRC & Revenue Requirements  
 Cost Center: 2100-0006.000 - GRC & Revenue Requirements - GRC Accountability Reporting

**Summary of Results:**

		<b>In 2021\$ (000) Incurred Costs</b>								
		<b>Adjusted-Recorded</b>					<b>Adjusted-Forecast</b>			
<b>Years</b>		<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	
Labor		142	138	219	227	265	271	271	271	
Non-Labor		15	20	4	4	9	12	12	12	
NSE		0	0	0	0	0	0	0	0	
<b>Total</b>		<b>157</b>	<b>158</b>	<b>223</b>	<b>231</b>	<b>274</b>	<b>283</b>	<b>283</b>	<b>283</b>	
FTE		1.0	1.0	1.6	1.6	1.9	2.0	2.0	2.0	

*Note: Totals may include rounding differences.*

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 Witness: Rajan Agarwal  
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 Category-Sub: 3. GRC & Revenue Requirements  
 Cost Center: 2100-0006.000 - GRC & Revenue Requirements - GRC Accountability Reporting

**Cost Center Allocations (Incurred Costs):**

	2021 Adjusted-Recorded					2022 Adjusted-Forecast				
	Labor	Non-Labor	NSE	Total	FTE	Labor	Non-Labor	NSE	Total	FTE
Directly Retained	0	8	0	8	0.0	0	1	0	1	0.0
Directly Allocated	0	0	0	0	0.0	0	0	0	0	0.0
Subj. To % Alloc.	265	3	0	268	1.9	271	11	0	282	2.0
<b>Total Incurred</b>	<b>265</b>	<b>11</b>	<b>0</b>	<b>276</b>	<b>1.9</b>	<b>271</b>	<b>12</b>	<b>0</b>	<b>283</b>	<b>2.0</b>
<b>% Allocation</b>										
Retained	45.45%	45.45%				45.45%	45.45%			
SEU	54.55%	54.55%				54.55%	54.55%			
CORP	0.00%	0.00%				0.00%	0.00%			
Unreg	0.00%	0.00%				0.00%	0.00%			

	2023 Adjusted-Forecast					2024 Adjusted-Forecast				
	Labor	Non-Labor	NSE	Total	FTE	Labor	Non-Labor	NSE	Total	FTE
Directly Retained	0	1	0	1	0.0	0	1	0	1	0.0
Directly Allocated	0	0	0	0	0.0	0	0	0	0	0.0
Subj. To % Alloc.	271	11	0	282	2.0	271	11	0	282	2.0
<b>Total Incurred</b>	<b>271</b>	<b>12</b>	<b>0</b>	<b>283</b>	<b>2.0</b>	<b>271</b>	<b>12</b>	<b>0</b>	<b>283</b>	<b>2.0</b>
<b>% Allocation</b>										
Retained	45.45%	45.45%				45.45%	45.45%			
SEU	54.55%	54.55%				54.55%	54.55%			
CORP	0.00%	0.00%				0.00%	0.00%			
Unreg	0.00%	0.00%				0.00%	0.00%			

Note: Totals may include rounding differences.

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Category-Sub: 3. GRC & Revenue Requirements  
Cost Center: 2100-0006.000 - GRC & Revenue Requirements - GRC Accountability Reporting

**Cost Center Allocation Percentage Drivers/Methodology:**

**Cost Center Allocation Percentage for 2021**

This cost center supports both SDG&E and SoCalGas. The various tasks performed for each company, SDG&E and SoCalGas, are considered and allocated. The most recent costs (labor and non-labor) associated with the allocated tasks by company are determined. The weighted average of the costs by company is calculated and applied to the overall costs of the cost center. The resulting allocation represents the most appropriate allocation of activities performed on behalf of each entity.

**Cost Center Allocation Percentage for 2022**

This cost center supports both SDG&E and SoCalGas. The various tasks performed for each company, SDG&E and SoCalGas, are considered and allocated. The most recent costs (labor and non-labor) associated with the allocated tasks by company are determined. The weighted average of the costs by company is calculated and applied to the overall costs of the cost center. The resulting allocation represents the most appropriate allocation of activities performed on behalf of each entity.

**Cost Center Allocation Percentage for 2023**

This cost center supports both SDG&E and SoCalGas. The various tasks performed for each company, SDG&E and SoCalGas, are considered and allocated. The most recent costs (labor and non-labor) associated with the allocated tasks by company are determined. The weighted average of the costs by company is calculated and applied to the overall costs of the cost center. The resulting allocation represents the most appropriate allocation of activities performed on behalf of each entity.

**Cost Center Allocation Percentage for 2024**

This cost center supports both SDG&E and SoCalGas. The various tasks performed for each company, SDG&E and SoCalGas, are considered and allocated. The most recent costs (labor and non-labor) associated with the allocated tasks by company are determined. The weighted average of the costs by company is calculated and applied to the overall costs of the cost center. The resulting allocation represents the most appropriate allocation of activities performed on behalf of each entity.

*Note: Totals may include rounding differences.*



San Diego Gas & Electric Company  
2024 GRC - REVISED  
Shared Services Workpapers

Area: ADMINISTRATIVE & GENERAL  
 Witness: Rajan Agarwal  
 Category: C. Regulatory Affairs Division  
 Category-Sub: 3. GRC & Revenue Requirements  
 Cost Center: 2100-0006.000 - GRC & Revenue Requirements - GRC Accountability Reporting

**Summary of Adjustments to Forecast:**

In 2021 \$(000) Incurred Costs										
Forecast Method		Base Forecast			Forecast Adjustments			Adjusted-Forecast		
Years		2022	2023	2024	2022	2023	2024	2022	2023	2024
Labor	5-YR Average	198	198	198	73	73	73	271	271	271
Non-Labor	5-YR Average	10	10	10	2	2	2	12	12	12
NSE	5-YR Average	0	0	0	0	0	0	0	0	0
<b>Total</b>		<b>209</b>	<b>209</b>	<b>209</b>	<b>75</b>	<b>75</b>	<b>75</b>	<b>284</b>	<b>284</b>	<b>284</b>
FTE	5-YR Average	1.4	1.4	1.4	0.6	0.6	0.6	2.0	2.0	2.0

**Forecast Adjustment Details:**

Year	Labor	NLbr	NSE	Total	FTE	Adj Type
2022	73	2	0	75	0.6	1-Sided Adj
<b>Explanation:</b>	Labor add back for the full-year impact of positions vacant during the five-year average.					
<b>2022 Total</b>	<b>73</b>	<b>2</b>	<b>0</b>	<b>75</b>	<b>0.6</b>	
2023	73	2	0	75	0.6	1-Sided Adj
<b>Explanation:</b>	Labor add back for the full-year impact of positions vacant during the five-year average.					
<b>2023 Total</b>	<b>73</b>	<b>2</b>	<b>0</b>	<b>75</b>	<b>0.6</b>	
2024	73	2	0	75	0.6	1-Sided Adj
<b>Explanation:</b>	Labor add back for the full-year impact of positions vacant during the five-year average.					
<b>2024 Total</b>	<b>73</b>	<b>2</b>	<b>0</b>	<b>75</b>	<b>0.6</b>	

Note: Totals may include rounding differences.

SDG&E/ADMINISTRATIVE & GENERAL/Exh No:SDG&E-33-WP-R/Witness: R. Agarwal

San Diego Gas & Electric Company  
2024 GRC - REVISED  
Shared Services Workpapers

Area: ADMINISTRATIVE & GENERAL  
Witness: Rajan Agarwal  
Category: C. Regulatory Affairs Division  
Category-Sub: 3. GRC & Revenue Requirements  
Cost Center: 2100-0006.000 - GRC & Revenue Requirements - GRC Accountability Reporting

**Determination of Adjusted-Recorded (Incurred Costs):**

	2017 (\$000)	2018 (\$000)	2019 (\$000)	2020 (\$000)	2021 (\$000)
<b>Recorded (Nominal \$)*</b>					
Labor	112	111	181	191	230
Non-Labor	14	18	4	4	10
NSE	0	0	0	0	0
<b>Total</b>	<b>126</b>	<b>130</b>	<b>185</b>	<b>195</b>	<b>240</b>
FTE	0.9	0.9	1.4	1.4	1.6
<b>Adjustments (Nominal \$) **</b>					
Labor	0	0	0	0	0
Non-Labor	0	0	0	-1	0
NSE	0	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-1</b>	<b>0</b>
FTE	0.0	0.0	0.0	0.0	0.0
<b>Recorded-Adjusted (Nominal \$)</b>					
Labor	112	111	181	191	230
Non-Labor	14	18	4	3	9
NSE	0	0	0	0	0
<b>Total</b>	<b>126</b>	<b>130</b>	<b>185</b>	<b>195</b>	<b>240</b>
FTE	0.9	0.9	1.4	1.4	1.6
<b>Vacation &amp; Sick (Nominal \$)</b>					
Labor	17	17	26	27	35
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
<b>Total</b>	<b>17</b>	<b>17</b>	<b>26</b>	<b>27</b>	<b>35</b>
FTE	0.1	0.1	0.2	0.2	0.3
<b>Escalation to 2021\$</b>					
Labor	13	10	12	9	0
Non-Labor	1	1	0	0	0
NSE	0	0	0	0	0
<b>Total</b>	<b>15</b>	<b>12</b>	<b>12</b>	<b>9</b>	<b>0</b>
FTE	0.0	0.0	0.0	0.0	0.0
<b>Recorded-Adjusted (Constant 2021\$)</b>					
Labor	142	138	219	227	265
Non-Labor	15	20	4	4	9
NSE	0	0	0	0	0
<b>Total</b>	<b>157</b>	<b>158</b>	<b>223</b>	<b>231</b>	<b>274</b>
FTE	1.0	1.0	1.6	1.6	1.9

\* After company-wide exclusions of Non-GRC costs

\*\* Refer to "Detail of Adjustments to Recorded" page for line item adjustments

Note: Totals may include rounding differences.

San Diego Gas & Electric Company  
2024 GRC - REVISED  
Shared Services Workpapers

Area: ADMINISTRATIVE & GENERAL  
 Witness: Rajan Agarwal  
 Category: C. Regulatory Affairs Division  
 Category-Sub: 3. GRC & Revenue Requirements  
 Cost Center: 2100-0006.000 - GRC & Revenue Requirements - GRC Accountability Reporting

**Summary of Adjustments to Recorded:**

In Nominal \$ (000) Incurred Costs					
Years	2017	2018	2019	2020	2021
Labor	0	0	0	0	0
Non-Labor	0	0	0	-0.744	-0.358
NSE	0	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-0.744</b>	<b>-0.358</b>
FTE	0.0	0.0	0.0	0.0	0.0

**Detail of Adjustments to Recorded:**

Year	Labor	NLbr	NSE	FTE	Adj Type
<b>2017 Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	
<b>2018 Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	
<b>2019 Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	
2020	0	-1	0	0.0	1-Sided Adj
<b>Explanation:</b>	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
<b>2020 Total</b>	<b>0</b>	<b>-1</b>	<b>0</b>	<b>0.0</b>	
2021	0	0	0	0.0	1-Sided Adj
<b>Explanation:</b>	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
<b>2021 Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	

*Note: Totals may include rounding differences.*

**Beginning of Workpaper**  
**2100-3430.000 - GRC & Revenue Requirements - GRC Case Management**

San Diego Gas & Electric Company  
2024 GRC - REVISED  
Shared Services Workpapers

Area: ADMINISTRATIVE & GENERAL  
Witness: Rajan Agarwal  
Category: C. Regulatory Affairs Division  
Category-Sub: 3. GRC & Revenue Requirements  
Cost Center: 2100-3430.000 - GRC & Revenue Requirements - GRC Case Management

**Activity Description:**

The GRC Case Management group under the GRC & Revenue Requirements department is a shared group that is responsible for the management and coordination of SDG&E's and SoCalGas' major revenue requirement proceedings before the CPUC. Major proceedings include the GRC, the Cost of Capital proceeding, RAMP, S-MAP, and other cost recovery-related applications. In addition to these critical proceedings, this department supports various reports filed at the CPUC, including the RSAR and Safety Performance Metrics Report (SPMR).

**Forecast Explanations:**

**Labor - 5-YR Average**

A five-year adjusted average was used for forecasting the GRC Case Management group costs under the GRC & Revenue Requirements department. These expenses will be included in the TY 2024 revenue requirement as forecasted. The five-year average best represents a reasonable estimate of annual costs when considering year-to-year variability, including the cyclical nature of certain costs, which provides essential compliance governance, oversight, and other support. It should be noted that the year-to-year variability is attributable to various drivers. Since these activities are managed in aggregate, this methodology is appropriate to normalize year-to-year variability and has been consistently applied for this group in prior SDG&E GRCs.

**Non-Labor - 5-YR Average**

A five-year adjusted average was used for forecasting the GRC Case Management groups costs under the GRC & Revenue Requirements department. These expenses will be included in the TY 2024 revenue requirement as forecasted. In addition, the five-year average was adjusted for travel related activities as the amount in the five-year average is understated because of travel curtailment due to COVID-19 pandemic restrictions. Travel is expected to return as travel and meeting restrictions abate. This adjustment is based upon the three-year average (2017-2019) for travel costs. These expenses will be included in the TY 2024 revenue requirement as forecasted. The five-year average best represents a reasonable estimate of annual costs when considering year-to-year variability, including the cyclical nature of certain costs, which provides essential compliance governance, oversight, and other support. It should be noted that the year-to-year variability is attributable to various drivers. Since these activities are managed in aggregate, this methodology is appropriate to normalize year-to-year variability and has been consistently applied for this group in prior SDG&E GRCs.

**NSE - 5-YR Average**

N/A

*Note: Totals may include rounding differences.*

San Diego Gas & Electric Company  
2024 GRC - REVISED  
Shared Services Workpapers

Area: ADMINISTRATIVE & GENERAL  
 Witness: Rajan Agarwal  
 Category: C. Regulatory Affairs Division  
 Category-Sub: 3. GRC & Revenue Requirements  
 Cost Center: 2100-3430.000 - GRC & Revenue Requirements - GRC Case Management

**Summary of Results:**

		<b>In 2021\$ (000) Incurred Costs</b>								
		<b>Adjusted-Recorded</b>					<b>Adjusted-Forecast</b>			
<b>Years</b>		<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	
Labor		437	432	673	585	721	691	691	691	
Non-Labor		42	89	56	23	17	57	57	57	
NSE		0	0	0	0	0	0	0	0	
<b>Total</b>		<b>479</b>	<b>521</b>	<b>729</b>	<b>608</b>	<b>738</b>	<b>748</b>	<b>748</b>	<b>748</b>	
FTE		4.1	4.2	5.8	5.0	6.1	6.0	6.0	6.0	

*Note: Totals may include rounding differences.*

San Diego Gas & Electric Company  
2024 GRC - REVISED  
Shared Services Workpapers

Area: ADMINISTRATIVE & GENERAL  
 Witness: Rajan Agarwal  
 Category: C. Regulatory Affairs Division  
 Category-Sub: 3. GRC & Revenue Requirements  
 Cost Center: 2100-3430.000 - GRC & Revenue Requirements - GRC Case Management

**Cost Center Allocations (Incurred Costs):**

	2021 Adjusted-Recorded					2022 Adjusted-Forecast				
	Labor	Non-Labor	NSE	Total	FTE	Labor	Non-Labor	NSE	Total	FTE
Directly Retained	0	0	0	0	0.0	0	0	0	0	0.0
Directly Allocated	0	0	0	0	0.0	0	0	0	0	0.0
Subj. To % Alloc.	721	17	0	738	6.1	691	57	0	748	6.0
<b>Total Incurred</b>	<b>721</b>	<b>17</b>	<b>0</b>	<b>738</b>	<b>6.1</b>	<b>691</b>	<b>57</b>	<b>0</b>	<b>748</b>	<b>6.0</b>
<b>% Allocation</b>										
Retained	50.00%	50.00%				50.00%	50.00%			
SEU	50.00%	50.00%				50.00%	50.00%			
CORP	0.00%	0.00%				0.00%	0.00%			
Unreg	0.00%	0.00%				0.00%	0.00%			

	2023 Adjusted-Forecast					2024 Adjusted-Forecast				
	Labor	Non-Labor	NSE	Total	FTE	Labor	Non-Labor	NSE	Total	FTE
Directly Retained	0	0	0	0	0.0	0	0	0	0	0.0
Directly Allocated	0	0	0	0	0.0	0	0	0	0	0.0
Subj. To % Alloc.	691	57	0	748	6.0	691	57	0	748	6.0
<b>Total Incurred</b>	<b>691</b>	<b>57</b>	<b>0</b>	<b>748</b>	<b>6.0</b>	<b>691</b>	<b>57</b>	<b>0</b>	<b>748</b>	<b>6.0</b>
<b>% Allocation</b>										
Retained	50.00%	50.00%				50.00%	50.00%			
SEU	50.00%	50.00%				50.00%	50.00%			
CORP	0.00%	0.00%				0.00%	0.00%			
Unreg	0.00%	0.00%				0.00%	0.00%			

Note: Totals may include rounding differences.

San Diego Gas & Electric Company  
2024 GRC - REVISED  
Shared Services Workpapers

Area: ADMINISTRATIVE & GENERAL  
Witness: Rajan Agarwal  
Category: C. Regulatory Affairs Division  
Category-Sub: 3. GRC & Revenue Requirements  
Cost Center: 2100-3430.000 - GRC & Revenue Requirements - GRC Case Management

**Cost Center Allocation Percentage Drivers/Methodology:**

**Cost Center Allocation Percentage for 2021**

This cost center supports both SDG&E and SoCalGas. The various tasks performed for each company, SDG&E and SoCalGas, are considered and allocated. The most recent costs (labor and non-labor) associated with the allocated tasks by company are determined. The weighted average of the costs by company is calculated and applied to the overall costs of the cost center. The resulting allocation represents the most appropriate allocation of activities performed on behalf of each entity.

**Cost Center Allocation Percentage for 2022**

This cost center supports both SDG&E and SoCalGas. The various tasks performed for each company, SDG&E and SoCalGas, are considered and allocated. The most recent costs (labor and non-labor) associated with the allocated tasks by company are determined. The weighted average of the costs by company is calculated and applied to the overall costs of the cost center. The resulting allocation represents the most appropriate allocation of activities performed on behalf of each entity.

**Cost Center Allocation Percentage for 2023**

This cost center supports both SDG&E and SoCalGas. The various tasks performed for each company, SDG&E and SoCalGas, are considered and allocated. The most recent costs (labor and non-labor) associated with the allocated tasks by company are determined. The weighted average of the costs by company is calculated and applied to the overall costs of the cost center. The resulting allocation represents the most appropriate allocation of activities performed on behalf of each entity.

**Cost Center Allocation Percentage for 2024**

This cost center supports both SDG&E and SoCalGas. The various tasks performed for each company, SDG&E and SoCalGas, are considered and allocated. The most recent costs (labor and non-labor) associated with the allocated tasks by company are determined. The weighted average of the costs by company is calculated and applied to the overall costs of the cost center. The resulting allocation represents the most appropriate allocation of activities performed on behalf of each entity.

*Note: Totals may include rounding differences.*



San Diego Gas & Electric Company  
2024 GRC - REVISED  
Shared Services Workpapers

Area: ADMINISTRATIVE & GENERAL  
 Witness: Rajan Agarwal  
 Category: C. Regulatory Affairs Division  
 Category-Sub: 3. GRC & Revenue Requirements  
 Cost Center: 2100-3430.000 - GRC & Revenue Requirements - GRC Case Management

**Summary of Adjustments to Forecast:**

In 2021 \$(000) Incurred Costs										
Forecast Method		Base Forecast			Forecast Adjustments			Adjusted-Forecast		
Years		2022	2023	2024	2022	2023	2024	2022	2023	2024
Labor	5-YR Average	570	570	570	121	121	121	691	691	691
Non-Labor	5-YR Average	45	45	45	12	12	12	57	57	57
NSE	5-YR Average	0	0	0	0	0	0	0	0	0
<b>Total</b>		<b>615</b>	<b>615</b>	<b>615</b>	<b>133</b>	<b>133</b>	<b>133</b>	<b>748</b>	<b>748</b>	<b>748</b>
FTE	5-YR Average	5.0	5.0	5.0	1.0	1.0	1.0	6.0	6.0	6.0

**Forecast Adjustment Details:**

Year	Labor	NLbr	NSE	Total	FTE	Adj Type
2022	121	3	0	124	1.0	1-Sided Adj
<b>Explanation:</b>	Labor add back for the full-year impact of positions vacant during the five-year average.					
2022	0	9	0	9	0.0	1-Sided Adj
<b>Explanation:</b>	Non-labor add back for travel related activities as the amount in the five-year average is understated because of travel curtailment due to COVID-19 pandemic restrictions. Travel is expected to return as travel and meeting restrictions abate. This adjustment is based upon the three-year average (2017-2019) for travel costs.					
<b>2022 Total</b>	<b>121</b>	<b>12</b>	<b>0</b>	<b>133</b>	<b>1.0</b>	
2023	121	3	0	124	1.0	1-Sided Adj
<b>Explanation:</b>	Labor add back for the full-year impact of positions vacant during the five-year average.					
2023	0	9	0	9	0.0	1-Sided Adj
<b>Explanation:</b>	Non-labor add back for travel related activities as the amount in the five-year average is understated because of travel curtailment due to COVID-19 pandemic restrictions. Travel is expected to return as travel and meeting restrictions abate. This adjustment is based upon the three-year average (2017-2019) for travel costs.					
<b>2023 Total</b>	<b>121</b>	<b>12</b>	<b>0</b>	<b>133</b>	<b>1.0</b>	
2024	121	3	0	124	1.0	1-Sided Adj
<b>Explanation:</b>	Labor add back for the full-year impact of positions vacant during the five-year average.					
2024	0	9	0	9	0.0	1-Sided Adj
<b>Explanation:</b>	Non-labor add back for travel related activities as the amount in the five-year average is understated because of travel curtailment due to COVID-19 pandemic restrictions. Travel is expected to return as travel and meeting restrictions abate. This adjustment is based upon the three-year average (2017-2019) for travel costs.					
<b>2024 Total</b>	<b>121</b>	<b>12</b>	<b>0</b>	<b>133</b>	<b>1.0</b>	

Note: Totals may include rounding differences.

San Diego Gas & Electric Company  
2024 GRC - REVISED  
Shared Services Workpapers

Area: ADMINISTRATIVE & GENERAL  
 Witness: Rajan Agarwal  
 Category: C. Regulatory Affairs Division  
 Category-Sub: 3. GRC & Revenue Requirements  
 Cost Center: 2100-3430.000 - GRC & Revenue Requirements - GRC Case Management

**Determination of Adjusted-Recorded (Incurred Costs):**

	2017 (\$000)	2018 (\$000)	2019 (\$000)	2020 (\$000)	2021 (\$000)
<b>Recorded (Nominal \$)*</b>					
Labor	345	347	558	492	627
Non-Labor	38	82	53	23	19
NSE	0	0	0	0	0
<b>Total</b>	<b>383</b>	<b>429</b>	<b>610</b>	<b>516</b>	<b>645</b>
FTE	3.5	3.6	5.0	4.3	5.2
<b>Adjustments (Nominal \$) **</b>					
Labor	0	0	0	0	0
Non-Labor	0	0	0	-2	-2
NSE	0	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-2</b>	<b>-2</b>
FTE	0.0	0.0	0.0	0.0	0.0
<b>Recorded-Adjusted (Nominal \$)</b>					
Labor	345	347	558	492	627
Non-Labor	38	82	53	22	17
NSE	0	0	0	0	0
<b>Total</b>	<b>383</b>	<b>429</b>	<b>610</b>	<b>514</b>	<b>644</b>
FTE	3.5	3.6	5.0	4.3	5.2
<b>Vacation &amp; Sick (Nominal \$)</b>					
Labor	51	53	80	70	94
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
<b>Total</b>	<b>51</b>	<b>53</b>	<b>80</b>	<b>70</b>	<b>94</b>
FTE	0.6	0.6	0.8	0.7	0.9
<b>Escalation to 2021\$</b>					
Labor	41	32	35	23	0
Non-Labor	4	7	3	1	0
NSE	0	0	0	0	0
<b>Total</b>	<b>44</b>	<b>39</b>	<b>38</b>	<b>24</b>	<b>0</b>
FTE	0.0	0.0	0.0	0.0	0.0
<b>Recorded-Adjusted (Constant 2021\$)</b>					
Labor	437	432	673	585	721
Non-Labor	42	89	56	23	17
NSE	0	0	0	0	0
<b>Total</b>	<b>479</b>	<b>521</b>	<b>729</b>	<b>608</b>	<b>738</b>
FTE	4.1	4.2	5.8	5.0	6.1

\* After company-wide exclusions of Non-GRC costs

\*\* Refer to "Detail of Adjustments to Recorded" page for line item adjustments

Note: Totals may include rounding differences.

San Diego Gas & Electric Company  
2024 GRC - REVISED  
Shared Services Workpapers

Area: ADMINISTRATIVE & GENERAL  
 Witness: Rajan Agarwal  
 Category: C. Regulatory Affairs Division  
 Category-Sub: 3. GRC & Revenue Requirements  
 Cost Center: 2100-3430.000 - GRC & Revenue Requirements - GRC Case Management

**Summary of Adjustments to Recorded:**

In Nominal \$ (000) Incurred Costs					
Years	2017	2018	2019	2020	2021
Labor	0	0	0	0	0
Non-Labor	0	0	0	-2	-2
NSE	0	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-2</b>	<b>-2</b>
FTE	0.0	0.0	0.0	0.0	0.0

**Detail of Adjustments to Recorded:**

Year	Labor	NLbr	NSE	FTE	Adj Type
<b>2017 Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	
<b>2018 Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	
<b>2019 Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	
2020	0	-2	0	0.0	1-Sided Adj
<b>2020 Total</b>	<b>0</b>	<b>-2</b>	<b>0</b>	<b>0.0</b>	
2021	0	-2	0	0.0	1-Sided Adj
<b>2021 Total</b>	<b>0</b>	<b>-2</b>	<b>0</b>	<b>0.0</b>	

**Explanation:** Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).

**Explanation:** Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).

*Note: Totals may include rounding differences.*

**Beginning of Workpaper**  
**2100-3602.000 - GRC & Revenue Requirements**

San Diego Gas & Electric Company  
2024 GRC - REVISED  
Shared Services Workpapers

Area: ADMINISTRATIVE & GENERAL  
Witness: Rajan Agarwal  
Category: C. Regulatory Affairs Division  
Category-Sub: 3. GRC & Revenue Requirements  
Cost Center: 2100-3602.000 - GRC & Revenue Requirements

**Activity Description:**

The GRC & Revenue Requirements group under the GRC & Revenue Requirements department is a shared group that is responsible for the management and coordination of SDG&E's and SoCalGas' major revenue requirement proceedings before the CPUC. Major proceedings include the GRC, the Cost of Capital proceeding, RAMP, S-MAP, and other cost recovery-related applications. In addition to these critical proceedings, this department supports various reports filed at the CPUC, including the RSAR and Safety Performance Metrics Report (SPMR).

**Forecast Explanations:**

**Labor - 5-YR Average**

A five-year adjusted average was used for forecasting the GRC & Revenue Requirements group costs under the GRC & Revenue Requirements department. These expenses will be included in the TY 2024 revenue requirement as forecasted. The five-year average best represents a reasonable estimate of annual costs when considering year-to-year variability, including the cyclical nature of certain costs, which provides essential compliance governance, oversight, and other support. It should be noted that the year-to-year variability is attributable to various drivers. Since these activities are managed in aggregate, this methodology is appropriate to normalize year-to-year variability and has been consistently applied for this group in prior SDG&E GRCs.

**Non-Labor - 5-YR Average**

A five-year adjusted average was used for forecasting the GRC & Revenue Requirements group costs under the GRC & Revenue Requirements department. These expenses will be included in the TY 2024 revenue requirement as forecasted. In addition, the five-year average was adjusted for travel related activities as the amount in the five-year average is understated because of travel curtailment due to COVID-19 pandemic restrictions. Travel is expected to return as travel and meeting restrictions abate. This adjustment is based upon the three-year average (2017-2019) for travel costs. These expenses will be included in the TY 2024 revenue requirement as forecasted. The five-year average best represents a reasonable estimate of annual costs when considering year-to-year variability, including the cyclical nature of certain costs, which provides essential compliance governance, oversight, and other support. It should be noted that the year-to-year variability is attributable to various drivers. Since these activities are managed in aggregate, this methodology is appropriate to normalize year-to-year variability and has been consistently applied for this group in prior SDG&E GRCs.

**NSE - 5-YR Average**

N/A

*Note: Totals may include rounding differences.*

San Diego Gas & Electric Company  
2024 GRC - REVISED  
Shared Services Workpapers

Area: ADMINISTRATIVE & GENERAL  
 Witness: Rajan Agarwal  
 Category: C. Regulatory Affairs Division  
 Category-Sub: 3. GRC & Revenue Requirements  
 Cost Center: 2100-3602.000 - GRC & Revenue Requirements

**Summary of Results:**

		<b>In 2021\$ (000) Incurred Costs</b>								
		<b>Adjusted-Recorded</b>					<b>Adjusted-Forecast</b>			
<b>Years</b>		<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	
Labor		770	721	633	659	584	673	673	673	
Non-Labor		93	91	38	26	5	65	65	65	
NSE		0	0	0	0	0	0	0	0	
<b>Total</b>		<b>862</b>	<b>812</b>	<b>670</b>	<b>685</b>	<b>589</b>	<b>738</b>	<b>738</b>	<b>738</b>	
FTE		5.4	4.9	4.2	4.3	3.6	4.5	4.5	4.5	

*Note: Totals may include rounding differences.*

San Diego Gas & Electric Company  
2024 GRC - REVISED  
Shared Services Workpapers

Area: ADMINISTRATIVE & GENERAL  
 Witness: Rajan Agarwal  
 Category: C. Regulatory Affairs Division  
 Category-Sub: 3. GRC & Revenue Requirements  
 Cost Center: 2100-3602.000 - GRC & Revenue Requirements

**Cost Center Allocations (Incurred Costs):**

	2021 Adjusted-Recorded					2022 Adjusted-Forecast				
	Labor	Non-Labor	NSE	Total	FTE	Labor	Non-Labor	NSE	Total	FTE
Directly Retained	0	0	0	0	0.0	0	0	0	0	0.0
Directly Allocated	0	0	0	0	0.0	0	0	0	0	0.0
Subj. To % Alloc.	584	5	0	589	3.6	673	65	0	738	4.5
<b>Total Incurred</b>	<b>584</b>	<b>5</b>	<b>0</b>	<b>589</b>	<b>3.6</b>	<b>673</b>	<b>65</b>	<b>0</b>	<b>738</b>	<b>4.5</b>
<b>% Allocation</b>										
Retained	45.45%	45.45%				45.45%	45.45%			
SEU	54.55%	54.55%				54.55%	54.55%			
CORP	0.00%	0.00%				0.00%	0.00%			
Unreg	0.00%	0.00%				0.00%	0.00%			

	2023 Adjusted-Forecast					2024 Adjusted-Forecast				
	Labor	Non-Labor	NSE	Total	FTE	Labor	Non-Labor	NSE	Total	FTE
Directly Retained	0	0	0	0	0.0	0	0	0	0	0.0
Directly Allocated	0	0	0	0	0.0	0	0	0	0	0.0
Subj. To % Alloc.	673	65	0	738	4.5	673	65	0	738	4.5
<b>Total Incurred</b>	<b>673</b>	<b>65</b>	<b>0</b>	<b>738</b>	<b>4.5</b>	<b>673</b>	<b>65</b>	<b>0</b>	<b>738</b>	<b>4.5</b>
<b>% Allocation</b>										
Retained	45.45%	45.45%				45.45%	45.45%			
SEU	54.55%	54.55%				54.55%	54.55%			
CORP	0.00%	0.00%				0.00%	0.00%			
Unreg	0.00%	0.00%				0.00%	0.00%			

Note: Totals may include rounding differences.

San Diego Gas & Electric Company  
2024 GRC - REVISED  
Shared Services Workpapers

Area: ADMINISTRATIVE & GENERAL  
Witness: Rajan Agarwal  
Category: C. Regulatory Affairs Division  
Category-Sub: 3. GRC & Revenue Requirements  
Cost Center: 2100-3602.000 - GRC & Revenue Requirements

**Cost Center Allocation Percentage Drivers/Methodology:**

**Cost Center Allocation Percentage for 2021**

This cost center supports both SDG&E and SoCalGas. The various tasks performed for each company, SDG&E and SoCalGas, are considered and allocated. The most recent costs (labor and non-labor) associated with the allocated tasks by company are determined. The weighted average of the costs by company is calculated and applied to the overall costs of the cost center. The resulting allocation represents the most appropriate allocation of activities performed on behalf of each entity.

**Cost Center Allocation Percentage for 2022**

This cost center supports both SDG&E and SoCalGas. The various tasks performed for each company, SDG&E and SoCalGas, are considered and allocated. The most recent costs (labor and non-labor) associated with the allocated tasks by company are determined. The weighted average of the costs by company is calculated and applied to the overall costs of the cost center. The resulting allocation represents the most appropriate allocation of activities performed on behalf of each entity.

**Cost Center Allocation Percentage for 2023**

This cost center supports both SDG&E and SoCalGas. The various tasks performed for each company, SDG&E and SoCalGas, are considered and allocated. The most recent costs (labor and non-labor) associated with the allocated tasks by company are determined. The weighted average of the costs by company is calculated and applied to the overall costs of the cost center. The resulting allocation represents the most appropriate allocation of activities performed on behalf of each entity.

**Cost Center Allocation Percentage for 2024**

This cost center supports both SDG&E and SoCalGas. The various tasks performed for each company, SDG&E and SoCalGas, are considered and allocated. The most recent costs (labor and non-labor) associated with the allocated tasks by company are determined. The weighted average of the costs by company is calculated and applied to the overall costs of the cost center. The resulting allocation represents the most appropriate allocation of activities performed on behalf of each entity.

*Note: Totals may include rounding differences.*



San Diego Gas & Electric Company  
2024 GRC - REVISED  
Shared Services Workpapers

Area: ADMINISTRATIVE & GENERAL  
 Witness: Rajan Agarwal  
 Category: C. Regulatory Affairs Division  
 Category-Sub: 3. GRC & Revenue Requirements  
 Cost Center: 2100-3602.000 - GRC & Revenue Requirements

**Summary of Adjustments to Forecast:**

In 2021 \$(000) Incurred Costs										
Forecast Method		Base Forecast			Forecast Adjustments			Adjusted-Forecast		
Years		2022	2023	2024	2022	2023	2024	2022	2023	2024
Labor	5-YR Average	673	673	673	0	0	0	673	673	673
Non-Labor	5-YR Average	50	50	50	15	15	15	65	65	65
NSE	5-YR Average	0	0	0	0	0	0	0	0	0
<b>Total</b>		<b>724</b>	<b>724</b>	<b>724</b>	<b>15</b>	<b>15</b>	<b>15</b>	<b>739</b>	<b>739</b>	<b>739</b>
FTE	5-YR Average	4.5	4.5	4.5	0.0	0.0	0.0	4.5	4.5	4.5

**Forecast Adjustment Details:**

Year	Labor	NLbr	NSE	Total	FTE	Adj Type
2022	0	15	0	15	0.0	1-Sided Adj
<b>Explanation:</b>	Non-labor add back for travel related activities as the amount in the five-year average is understated because of travel curtailment due to COVID-19 pandemic restrictions. Travel is expected to return as travel and meeting restrictions abate. This adjustment is based upon the three-year average (2017-2019) for travel costs.					
<b>2022 Total</b>	<b>0</b>	<b>15</b>	<b>0</b>	<b>15</b>	<b>0.0</b>	
2023	0	15	0	15	0.0	1-Sided Adj
<b>Explanation:</b>	Non-labor add back for travel related activities as the amount in the five-year average is understated because of travel curtailment due to COVID-19 pandemic restrictions. Travel is expected to return as travel and meeting restrictions abate. This adjustment is based upon the three-year average (2017-2019) for travel costs.					
<b>2023 Total</b>	<b>0</b>	<b>15</b>	<b>0</b>	<b>15</b>	<b>0.0</b>	
2024	0	15	0	15	0.0	1-Sided Adj
<b>Explanation:</b>	Non-labor add back for travel related activities as the amount in the five-year average is understated because of travel curtailment due to COVID-19 pandemic restrictions. Travel is expected to return as travel and meeting restrictions abate. This adjustment is based upon the three-year average (2017-2019) for travel costs.					
<b>2024 Total</b>	<b>0</b>	<b>15</b>	<b>0</b>	<b>15</b>	<b>0.0</b>	

Note: Totals may include rounding differences.

San Diego Gas & Electric Company  
2024 GRC - REVISED  
Shared Services Workpapers

Area: ADMINISTRATIVE & GENERAL  
Witness: Rajan Agarwal  
Category: C. Regulatory Affairs Division  
Category-Sub: 3. GRC & Revenue Requirements  
Cost Center: 2100-3602.000 - GRC & Revenue Requirements

**Determination of Adjusted-Recorded (Incurred Costs):**

	2017 (\$000)	2018 (\$000)	2019 (\$000)	2020 (\$000)	2021 (\$000)
<b>Recorded (Nominal \$)*</b>					
Labor	515	484	425	449	508
Non-Labor	84	85	36	26	6
NSE	0	0	0	0	0
<b>Total</b>	<b>599</b>	<b>569</b>	<b>460</b>	<b>475</b>	<b>514</b>
FTE	3.6	3.2	2.6	2.7	3.1
<b>Adjustments (Nominal \$) **</b>					
Labor	93	96	100	106	0
Non-Labor	0	0	0	-1	-1
NSE	0	0	0	0	0
<b>Total</b>	<b>93</b>	<b>96</b>	<b>100</b>	<b>104</b>	<b>-1</b>
FTE	1.0	1.0	1.0	1.0	0.0
<b>Recorded-Adjusted (Nominal \$)</b>					
Labor	608	580	524	554	508
Non-Labor	84	85	36	25	5
NSE	0	0	0	0	0
<b>Total</b>	<b>692</b>	<b>664</b>	<b>560</b>	<b>579</b>	<b>513</b>
FTE	4.6	4.2	3.6	3.7	3.1
<b>Vacation &amp; Sick (Nominal \$)</b>					
Labor	90	88	75	79	76
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
<b>Total</b>	<b>90</b>	<b>88</b>	<b>75</b>	<b>79</b>	<b>76</b>
FTE	0.8	0.7	0.6	0.6	0.5
<b>Escalation to 2021\$</b>					
Labor	71	54	33	26	0
Non-Labor	9	7	2	1	0
NSE	0	0	0	0	0
<b>Total</b>	<b>80</b>	<b>60</b>	<b>35</b>	<b>27</b>	<b>0</b>
FTE	0.0	0.0	0.0	0.0	0.0
<b>Recorded-Adjusted (Constant 2021\$)</b>					
Labor	770	721	633	659	584
Non-Labor	93	91	38	26	5
NSE	0	0	0	0	0
<b>Total</b>	<b>862</b>	<b>812</b>	<b>670</b>	<b>685</b>	<b>589</b>
FTE	5.4	4.9	4.2	4.3	3.6

\* After company-wide exclusions of Non-GRC costs

\*\* Refer to "Detail of Adjustments to Recorded" page for line item adjustments

Note: Totals may include rounding differences.

San Diego Gas & Electric Company  
2024 GRC - REVISED  
Shared Services Workpapers

Area: ADMINISTRATIVE & GENERAL  
Witness: Rajan Agarwal  
Category: C. Regulatory Affairs Division  
Category-Sub: 3. GRC & Revenue Requirements  
Cost Center: 2100-3602.000 - GRC & Revenue Requirements

**Summary of Adjustments to Recorded:**

In Nominal \$ (000) Incurred Costs					
Years	2017	2018	2019	2020	2021
Labor	93	96	100	106	0
Non-Labor	0	0	0	-1	-1
NSE	0	0	0	0	0
<b>Total</b>	<b>93</b>	<b>96</b>	<b>100</b>	<b>104</b>	<b>-1</b>
FTE	1.0	1.0	1.0	1.0	0.0

**Detail of Adjustments to Recorded:**

Year	Labor	NLbr	NSE	FTE	Adj Type
2017	93	0	0	1.0	CCTR Transf From 2200-2544.000
<b>Explanation:</b>	Transfer labor from SoCalGas cost center 2200-2544 to cost center 2100-3602 in workpaper group 2100-3602 - GRC Revenue & Requirements to align costs with where roles reside and are forecasted.				
<b>2017 Total</b>	<b>93</b>	<b>0</b>	<b>0</b>	<b>1.0</b>	
2018	96	0	0	1.0	CCTR Transf From 2200-2544.000
<b>Explanation:</b>	Transfer labor from SoCalGas cost center 2200-2544 to cost center 2100-3602 in workpaper group 2100-3602 - GRC Revenue & Requirements to align costs with where roles reside and are forecasted.				
<b>2018 Total</b>	<b>96</b>	<b>0</b>	<b>0</b>	<b>1.0</b>	
2019	100	0	0	1.0	CCTR Transf From 2200-2544.000
<b>Explanation:</b>	Transfer labor from SoCalGas cost center 2200-2544 to cost center 2100-3602 in workpaper group 2100-3602 - GRC Revenue & Requirements to align costs with where roles reside and are forecasted.				
<b>2019 Total</b>	<b>100</b>	<b>0</b>	<b>0</b>	<b>1.0</b>	
2020	0	-1	0	0.0	1-Sided Adj
<b>Explanation:</b>	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2020	106	0	0	1.0	CCTR Transf From 2200-2544.000
<b>Explanation:</b>	Transfer labor from SoCalGas cost center 2200-2544 to cost center 2100-3602 in workpaper group 2100-3602 - GRC Revenue & Requirements to align costs with where roles reside and are forecasted.				
<b>2020 Total</b>	<b>106</b>	<b>-1</b>	<b>0</b>	<b>1.0</b>	
2021	0	-1	0	0.0	1-Sided Adj
<b>Explanation:</b>	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
<b>2021 Total</b>	<b>0</b>	<b>-1</b>	<b>0</b>	<b>0.0</b>	

Note: Totals may include rounding differences.

**Beginning of Workpaper**  
**2100-3991.000 - San Francisco Operations**

San Diego Gas & Electric Company  
2024 GRC - REVISED  
Shared Services Workpapers

Area: ADMINISTRATIVE & GENERAL  
Witness: Rajan Agarwal  
Category: C. Regulatory Affairs Division  
Category-Sub: 4. San Francisco Operations  
Cost Center: 2100-3991.000 - San Francisco Operations

**Activity Description:**

San Francisco Operations is a shared department that is responsible for managing the Company's direct relations with CPUC Commissioners, Commissioner Advisors, and all of the CPUC's various divisions. Its primary responsibility is to provide a single point of contact so that the interface with the CPUC is managed seamlessly and in a manner that is fully responsive to the directives and needs of the Commission. San Francisco Operations also provides a single point of contact within the Company so that our various departments are fully informed regarding regulatory communications with the Commission and appropriate communications protocol and conduct (e.g., ex parte communication). Costs for lobbying, civic, and related activities, and other nonallowable expenses have been removed.

**Forecast Explanations:**

**Labor - 5-YR Average**

A five-year adjusted average was used for forecasting the San Francisco Operations costs. These expenses will be included in the TY 2024 revenue requirement as forecasted. The five-year average best represents a reasonable estimate of annual costs when considering year-to-year variability, including the cyclical nature of certain costs, which provides essential compliance governance, oversight, and other support. It should be noted that the year-to-year variability is attributable to various drivers. Since these activities are managed in aggregate, this methodology is appropriate to normalize year-to-year variability and has been consistently applied for this department in prior SDG&E GRCs.

**Non-Labor - 5-YR Average**

A five-year adjusted average was used for forecasting the San Francisco Operations costs. These expenses will be included in the TY 2024 revenue requirement as forecasted. In addition, the five-year average was adjusted for travel related activities as the amount in the five-year average is understated because of travel curtailment due to COVID-19 pandemic restrictions. Travel is expected to return as travel and meeting restrictions abate. This adjustment is based upon the three-year average (2017-2019) for travel costs. These expenses will be included in the TY 2024 revenue requirement as forecasted. The five-year average best represents a reasonable estimate of annual costs when considering year-to-year variability, including the cyclical nature of certain costs, which provides essential compliance governance, oversight, and other support. It should be noted that the year-to-year variability is attributable to various drivers. Since these activities are managed in aggregate, this methodology is appropriate to normalize year-to-year variability and has been consistently applied for this department in prior SDG&E GRCs.

**NSE - 5-YR Average**

N/A

*Note: Totals may include rounding differences.*

San Diego Gas & Electric Company  
2024 GRC - REVISED  
Shared Services Workpapers

Area: ADMINISTRATIVE & GENERAL  
 Witness: Rajan Agarwal  
 Category: C. Regulatory Affairs Division  
 Category-Sub: 4. San Francisco Operations  
 Cost Center: 2100-3991.000 - San Francisco Operations

**Summary of Results:**

		<b>In 2021\$ (000) Incurred Costs</b>								
		<b>Adjusted-Recorded</b>					<b>Adjusted-Forecast</b>			
<b>Years</b>		<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	
Labor		586	645	625	563	591	602	665	728	
Non-Labor		83	117	94	31	4	80	82	83	
NSE		0	0	0	0	0	0	0	0	
<b>Total</b>		<b>669</b>	<b>762</b>	<b>719</b>	<b>594</b>	<b>595</b>	<b>682</b>	<b>747</b>	<b>811</b>	
FTE		3.9	4.1	4.0	3.7	3.9	3.9	4.4	4.9	

*Note: Totals may include rounding differences.*

San Diego Gas & Electric Company  
2024 GRC - REVISED  
Shared Services Workpapers

Area: ADMINISTRATIVE & GENERAL  
 Witness: Rajan Agarwal  
 Category: C. Regulatory Affairs Division  
 Category-Sub: 4. San Francisco Operations  
 Cost Center: 2100-3991.000 - San Francisco Operations

**Cost Center Allocations (Incurred Costs):**

	2021 Adjusted-Recorded					2022 Adjusted-Forecast				
	Labor	Non-Labor	NSE	Total	FTE	Labor	Non-Labor	NSE	Total	FTE
Directly Retained	0	0	0	0	0.0	0	0	0	0	0.0
Directly Allocated	0	0	0	0	0.0	0	0	0	0	0.0
Subj. To % Alloc.	591	4	0	595	3.9	602	80	0	682	3.9
<b>Total Incurred</b>	<b>591</b>	<b>4</b>	<b>0</b>	<b>595</b>	<b>3.9</b>	<b>602</b>	<b>80</b>	<b>0</b>	<b>682</b>	<b>3.9</b>
<b>% Allocation</b>										
Retained	45.45%	45.45%				45.45%	45.45%			
SEU	54.55%	54.55%				54.55%	54.55%			
CORP	0.00%	0.00%				0.00%	0.00%			
Unreg	0.00%	0.00%				0.00%	0.00%			

	2023 Adjusted-Forecast					2024 Adjusted-Forecast				
	Labor	Non-Labor	NSE	Total	FTE	Labor	Non-Labor	NSE	Total	FTE
Directly Retained	0	0	0	0	0.0	0	0	0	0	0.0
Directly Allocated	0	0	0	0	0.0	0	0	0	0	0.0
Subj. To % Alloc.	665	82	0	747	4.4	728	83	0	811	4.9
<b>Total Incurred</b>	<b>665</b>	<b>82</b>	<b>0</b>	<b>747</b>	<b>4.4</b>	<b>728</b>	<b>83</b>	<b>0</b>	<b>811</b>	<b>4.9</b>
<b>% Allocation</b>										
Retained	45.45%	45.45%				45.45%	45.45%			
SEU	54.55%	54.55%				54.55%	54.55%			
CORP	0.00%	0.00%				0.00%	0.00%			
Unreg	0.00%	0.00%				0.00%	0.00%			

Note: Totals may include rounding differences.

San Diego Gas & Electric Company  
2024 GRC - REVISED  
Shared Services Workpapers

Area: ADMINISTRATIVE & GENERAL  
Witness: Rajan Agarwal  
Category: C. Regulatory Affairs Division  
Category-Sub: 4. San Francisco Operations  
Cost Center: 2100-3991.000 - San Francisco Operations

**Cost Center Allocation Percentage Drivers/Methodology:**

**Cost Center Allocation Percentage for 2021**

This cost center supports both SDG&E and SoCalGas. The various tasks performed for each company, SDG&E and SoCalGas, are considered and allocated. The most recent costs (labor and non-labor) associated with the allocated tasks by company are determined. The weighted average of the costs by company is calculated and applied to the overall costs of the cost center. The resulting allocation represents the most appropriate allocation of activities performed on behalf of each entity.

**Cost Center Allocation Percentage for 2022**

This cost center supports both SDG&E and SoCalGas. The various tasks performed for each company, SDG&E and SoCalGas, are considered and allocated. The most recent costs (labor and non-labor) associated with the allocated tasks by company are determined. The weighted average of the costs by company is calculated and applied to the overall costs of the cost center. The resulting allocation represents the most appropriate allocation of activities performed on behalf of each entity.

**Cost Center Allocation Percentage for 2023**

This cost center supports both SDG&E and SoCalGas. The various tasks performed for each company, SDG&E and SoCalGas, are considered and allocated. The most recent costs (labor and non-labor) associated with the allocated tasks by company are determined. The weighted average of the costs by company is calculated and applied to the overall costs of the cost center. The resulting allocation represents the most appropriate allocation of activities performed on behalf of each entity.

**Cost Center Allocation Percentage for 2024**

This cost center supports both SDG&E and SoCalGas. The various tasks performed for each company, SDG&E and SoCalGas, are considered and allocated. The most recent costs (labor and non-labor) associated with the allocated tasks by company are determined. The weighted average of the costs by company is calculated and applied to the overall costs of the cost center. The resulting allocation represents the most appropriate allocation of activities performed on behalf of each entity.

*Note: Totals may include rounding differences.*



San Diego Gas & Electric Company  
2024 GRC - REVISED  
Shared Services Workpapers

Area: ADMINISTRATIVE & GENERAL  
Witness: Rajan Agarwal  
Category: C. Regulatory Affairs Division  
Category-Sub: 4. San Francisco Operations  
Cost Center: 2100-3991.000 - San Francisco Operations

**Summary of Adjustments to Forecast:**

In 2021 \$(000) Incurred Costs										
Forecast Method		Base Forecast			Forecast Adjustments			Adjusted-Forecast		
Years		2022	2023	2024	2022	2023	2024	2022	2023	2024
Labor	5-YR Average	602	602	602	0	63	126	602	665	728
Non-Labor	5-YR Average	66	66	66	14	16	17	80	82	83
NSE	5-YR Average	0	0	0	0	0	0	0	0	0
<b>Total</b>		<b>668</b>	<b>668</b>	<b>668</b>	<b>14</b>	<b>79</b>	<b>143</b>	<b>682</b>	<b>747</b>	<b>811</b>
FTE	5-YR Average	3.9	3.9	3.9	0.0	0.5	1.0	3.9	4.4	4.9

**Forecast Adjustment Details:**

Year	Labor	NLbr	NSE	Total	FTE	Adj Type
2022	0	14	0	14	0.0	1-Sided Adj
<b>Explanation:</b>	Non-labor add back for travel related activities as the amount in the five-year average is understated because of travel curtailment due to COVID-19 pandemic restrictions. Travel is expected to return as travel and meeting restrictions abate. This adjustment is based upon the three-year average (2017-2019) for travel costs.					
<b>2022 Total</b>	<b>0</b>	<b>14</b>	<b>0</b>	<b>14</b>	<b>0.0</b>	
2023	63	2	0	65	0.5	1-Sided Adj
<b>Explanation:</b>	One incremental Project Manager FTE starting mid-year due to the increased regulatory activity and case load at the CPUC.					
2023	0	14	0	14	0.0	1-Sided Adj
<b>Explanation:</b>	Non-labor add back for travel related activities as the amount in the five-year average is understated because of travel curtailment due to COVID-19 pandemic restrictions. Travel is expected to return as travel and meeting restrictions abate. This adjustment is based upon the three-year average (2017-2019) for travel costs.					
<b>2023 Total</b>	<b>63</b>	<b>16</b>	<b>0</b>	<b>79</b>	<b>0.5</b>	
2024	126	3	0	129	1.0	1-Sided Adj
<b>Explanation:</b>	One incremental Project Manager FTE due to the increased regulatory activity and case load at the CPUC.					
2024	0	14	0	14	0.0	1-Sided Adj
<b>Explanation:</b>	Non-labor add back for travel related activities as the amount in the five-year average is understated because of travel curtailment due to COVID-19 pandemic restrictions. Travel is expected to return as travel and meeting restrictions abate. This adjustment is based upon the three-year average (2017-2019) for travel costs.					
<b>2024 Total</b>	<b>126</b>	<b>17</b>	<b>0</b>	<b>143</b>	<b>1.0</b>	

Note: Totals may include rounding differences.

SDG&E/ADMINISTRATIVE & GENERAL/Exh No:SDG&E-33-WP-R/Witness: R. Agarwal

San Diego Gas & Electric Company  
2024 GRC - REVISED  
Shared Services Workpapers

Area: ADMINISTRATIVE & GENERAL  
Witness: Rajan Agarwal  
Category: C. Regulatory Affairs Division  
Category-Sub: 4. San Francisco Operations  
Cost Center: 2100-3991.000 - San Francisco Operations

**Determination of Adjusted-Recorded (Incurred Costs):**

	2017 (\$000)	2018 (\$000)	2019 (\$000)	2020 (\$000)	2021 (\$000)
<b>Recorded (Nominal \$)*</b>					
Labor	0	523	518	473	516
Non-Labor	8	94	89	31	5
NSE	0	0	0	0	0
<b>Total</b>	<b>8</b>	<b>617</b>	<b>607</b>	<b>505</b>	<b>521</b>
FTE	0.0	3.7	3.5	3.3	3.4
<b>Adjustments (Nominal \$) **</b>					
Labor	463	-5	0	0	-2
Non-Labor	68	14	0	-1	-1
NSE	0	0	0	0	0
<b>Total</b>	<b>530</b>	<b>10</b>	<b>0</b>	<b>-1</b>	<b>-4</b>
FTE	3.3	-0.2	-0.1	-0.1	-0.1
<b>Recorded-Adjusted (Nominal \$)</b>					
Labor	463	518	518	473	514
Non-Labor	75	109	89	30	4
NSE	0	0	0	0	0
<b>Total</b>	<b>538</b>	<b>627</b>	<b>607</b>	<b>503</b>	<b>518</b>
FTE	3.3	3.5	3.4	3.2	3.3
<b>Vacation &amp; Sick (Nominal \$)</b>					
Labor	69	79	74	67	77
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
<b>Total</b>	<b>69</b>	<b>79</b>	<b>74</b>	<b>67</b>	<b>77</b>
FTE	0.6	0.6	0.6	0.5	0.6
<b>Escalation to 2021\$</b>					
Labor	54	48	33	22	0
Non-Labor	8	9	5	1	0
NSE	0	0	0	0	0
<b>Total</b>	<b>62</b>	<b>57</b>	<b>38</b>	<b>24</b>	<b>0</b>
FTE	0.0	0.0	0.0	0.0	0.0
<b>Recorded-Adjusted (Constant 2021\$)</b>					
Labor	586	645	625	563	591
Non-Labor	83	117	94	31	4
NSE	0	0	0	0	0
<b>Total</b>	<b>669</b>	<b>762</b>	<b>719</b>	<b>594</b>	<b>595</b>
FTE	3.9	4.1	4.0	3.7	3.9

\* After company-wide exclusions of Non-GRC costs

\*\* Refer to "Detail of Adjustments to Recorded" page for line item adjustments

Note: Totals may include rounding differences.

San Diego Gas & Electric Company  
2024 GRC - REVISED  
Shared Services Workpapers

Area: ADMINISTRATIVE & GENERAL  
Witness: Rajan Agarwal  
Category: C. Regulatory Affairs Division  
Category-Sub: 4. San Francisco Operations  
Cost Center: 2100-3991.000 - San Francisco Operations

**Summary of Adjustments to Recorded:**

		In Nominal \$ (000) Incurred Costs				
Years	2017	2018	2019	2020	2021	
Labor	463	-5	-0.351	-0.351	-2	
Non-Labor	68	14	0	-1	-1	
NSE	0	0	0	0	0	
<b>Total</b>	<b>530</b>	<b>10</b>	<b>-0.351</b>	<b>-1</b>	<b>-4</b>	
FTE	3.3	-0.2	-0.1	-0.1	-0.1	

**Detail of Adjustments to Recorded:**

Year	Labor	NLbr	NSE	FTE	Adj Type
2017	0	0	0	-0.1	1-Sided Adj
<b>Explanation:</b>	Exclude labor expenses associated with lobbying activities (FERC 426.4). This adjustment is in addition to other costs that have already been excluded based other specific accounting attributes.				
2017	463	68	0	3.4	CCTR Transf From 2100-3162.000
<b>Explanation:</b>	Transfer costs from cost center 2100-3162 in workpaper group 2100-3162 - SVP - State Government Affairs & CRO to cost center 2100-3991 in workpaper group 2100-3991 - San Francisco Operations to align costs with where roles and activities reside and are forecasted.				
<b>2017 Total</b>	<b>463</b>	<b>68</b>	<b>0</b>	<b>3.3</b>	
2018	0	0	0	-0.1	1-Sided Adj
<b>Explanation:</b>	Exclude labor expenses associated with lobbying activities (FERC 426.4). This adjustment is in addition to other costs that have already been excluded based other specific accounting attributes.				
2018	-4	14	0	-0.1	CCTR Transf From 2100-3162.000
<b>Explanation:</b>	Transfer costs from cost center 2100-3162 in workpaper group 2100-3162 - SVP - State Government Affairs & CRO to cost center 2100-3991 in workpaper group 2100-3991 - San Francisco Operations to align costs with where roles and activities reside and are forecasted.				
<b>2018 Total</b>	<b>-5</b>	<b>14</b>	<b>0</b>	<b>-0.2</b>	
2019	0	0	0	-0.1	1-Sided Adj
<b>Explanation:</b>	Exclude labor expenses associated with lobbying activities (FERC 426.4). This adjustment is in addition to other costs that have already been excluded based other specific accounting attributes.				
<b>2019 Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-0.1</b>	
2020	0	-1	0	0.0	1-Sided Adj
<b>Explanation:</b>	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2020	0	0	0	-0.1	1-Sided Adj

Note: Totals may include rounding differences.

San Diego Gas & Electric Company  
2024 GRC - REVISED  
Shared Services Workpapers

Area: ADMINISTRATIVE & GENERAL  
 Witness: Rajan Agarwal  
 Category: C. Regulatory Affairs Division  
 Category-Sub: 4. San Francisco Operations  
 Cost Center: 2100-3991.000 - San Francisco Operations

<u>Year</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	<u>Adj Type</u>
<b>Explanation:</b>	Exclude labor expenses associated with lobbying activities (FERC 426.4). This adjustment is in addition to other costs that have already been excluded based other specific accounting attributes.				
<b>2020 Total</b>	<b>0</b>	<b>-1</b>	<b>0</b>	<b>-0.1</b>	
2021	0	-1	0	0.0	1-Sided Adj
<b>Explanation:</b>	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2021	-2	0	0	-0.1	1-Sided Adj
<b>Explanation:</b>	Exclude labor expenses associated with lobbying activities (FERC 426.4). This adjustment is in addition to other costs that have already been excluded based other specific accounting attributes.				
<b>2021 Total</b>	<b>-2</b>	<b>-1</b>	<b>0</b>	<b>-0.1</b>	

*Note: Totals may include rounding differences.*

**Beginning of Workpaper**  
**2100-4006.000 - Regulatory Policy & Legislative Analysis**

San Diego Gas & Electric Company  
2024 GRC - REVISED  
Shared Services Workpapers

Area: ADMINISTRATIVE & GENERAL  
 Witness: Rajan Agarwal  
 Category: C. Regulatory Affairs Division  
 Category-Sub: 5. Regulatory Policy & Legislative Analysis  
 Cost Center: 2100-4006.000 - Regulatory Policy & Legislative Analysis

**Activity Description:**

The Regulatory Policy & Legislative Analysis department examines California legislative issues and recommends actions that permit the utilities to provide clean, affordable, and reliable service, while balancing the various needs of customers and the State’s policy objectives. The duties include reviewing proposed legislation, identifying operational and policy issues, consulting with subject matter experts, recommending positions and responses, and developing recommended future legislative actions and policies. Additionally, this department provides business advice and guidance for compliance with recently passed laws and for implementing new laws. Costs for lobbying, civic, and related activities, and other nonallowable expenses have been removed.

**Forecast Explanations:**

**Labor - 5-YR Average**

A five-year adjusted average was used for forecasting the Regulatory Policy & Legislative Analysis costs. These expenses will be included in the TY 2024 revenue requirement as forecasted. The five-year average best represents a reasonable estimate of annual costs when considering year-to-year variability, including the cyclical nature of certain costs, which provides essential compliance governance, oversight, and other support. It should be noted that the year-to-year variability is attributable to various drivers. Since these activities are managed in aggregate, this methodology is appropriate to normalize year-to-year variability and has been consistently applied for this department in prior SDG&E GRCs.

**Non-Labor - 5-YR Average**

A five-year adjusted average was used for forecasting the Regulatory Policy & Legislative Analysis costs. These expenses will be included in the TY 2024 revenue requirement as forecasted. The five-year average best represents a reasonable estimate of annual costs when considering year-to-year variability, including the cyclical nature of certain costs, which provides essential compliance governance, oversight, and other support. It should be noted that the year-to-year variability is attributable to various drivers. Since these activities are managed in aggregate, this methodology is appropriate to normalize year-to-year variability and has been consistently applied for this department in prior SDG&E GRCs.

**NSE - 5-YR Average**

N/A

**Summary of Results:**

		In 2021\$ (000) Incurred Costs								
		Adjusted-Recorded					Adjusted-Forecast			
Years		2017	2018	2019	2020	2021	2022	2023	2024	
Labor		250	248	242	248	171	232	232	232	
Non-Labor		8	4	3	2	0	3	3	3	
NSE		0	0	0	0	0	0	0	0	
<b>Total</b>		<b>259</b>	<b>252</b>	<b>244</b>	<b>250</b>	<b>171</b>	<b>235</b>	<b>235</b>	<b>235</b>	
FTE		1.9	1.9	1.8	1.8	1.2	1.7	1.7	1.7	

*Note: Totals may include rounding differences.*

San Diego Gas & Electric Company  
2024 GRC - REVISED  
Shared Services Workpapers

Area: ADMINISTRATIVE & GENERAL  
 Witness: Rajan Agarwal  
 Category: C. Regulatory Affairs Division  
 Category-Sub: 5. Regulatory Policy & Legislative Analysis  
 Cost Center: 2100-4006.000 - Regulatory Policy & Legislative Analysis

**Cost Center Allocations (Incurred Costs):**

	2021 Adjusted-Recorded					2022 Adjusted-Forecast				
	Labor	Non-Labor	NSE	Total	FTE	Labor	Non-Labor	NSE	Total	FTE
Directly Retained	0	0	0	0	0.0	0	0	0	0	0.0
Directly Allocated	0	0	0	0	0.0	0	0	0	0	0.0
Subj. To % Alloc.	171	0	0	171	1.2	232	3	0	235	1.7
<b>Total Incurred</b>	<b>171</b>	<b>0</b>	<b>0</b>	<b>171</b>	<b>1.2</b>	<b>232</b>	<b>3</b>	<b>0</b>	<b>235</b>	<b>1.7</b>
<b>% Allocation</b>										
Retained	90.00%	90.00%				90.00%	90.00%			
SEU	10.00%	10.00%				10.00%	10.00%			
CORP	0.00%	0.00%				0.00%	0.00%			
Unreg	0.00%	0.00%				0.00%	0.00%			

  

	2023 Adjusted-Forecast					2024 Adjusted-Forecast				
	Labor	Non-Labor	NSE	Total	FTE	Labor	Non-Labor	NSE	Total	FTE
Directly Retained	0	0	0	0	0.0	0	0	0	0	0.0
Directly Allocated	0	0	0	0	0.0	0	0	0	0	0.0
Subj. To % Alloc.	232	3	0	235	1.7	232	3	0	235	1.7
<b>Total Incurred</b>	<b>232</b>	<b>3</b>	<b>0</b>	<b>235</b>	<b>1.7</b>	<b>232</b>	<b>3</b>	<b>0</b>	<b>235</b>	<b>1.7</b>
<b>% Allocation</b>										
Retained	90.00%	90.00%				90.00%	90.00%			
SEU	10.00%	10.00%				10.00%	10.00%			
CORP	0.00%	0.00%				0.00%	0.00%			
Unreg	0.00%	0.00%				0.00%	0.00%			

Note: Totals may include rounding differences.

San Diego Gas & Electric Company  
2024 GRC - REVISED  
Shared Services Workpapers

Area: ADMINISTRATIVE & GENERAL  
Witness: Rajan Agarwal  
Category: C. Regulatory Affairs Division  
Category-Sub: 5. Regulatory Policy & Legislative Analysis  
Cost Center: 2100-4006.000 - Regulatory Policy & Legislative Analysis

**Cost Center Allocation Percentage Drivers/Methodology:**

**Cost Center Allocation Percentage for 2021**

This cost center supports both SDG&E and SoCalGas. The various tasks performed for each company, SDG&E and SoCalGas, are considered and allocated. The most recent costs (labor and non-labor) associated with the allocated tasks by company are determined. The weighted average of the costs by company is calculated and applied to the overall costs of the cost center. The resulting allocation represents the most appropriate allocation of activities performed on behalf of each entity.

**Cost Center Allocation Percentage for 2022**

This cost center supports both SDG&E and SoCalGas. The various tasks performed for each company, SDG&E and SoCalGas, are considered and allocated. The most recent costs (labor and non-labor) associated with the allocated tasks by company are determined. The weighted average of the costs by company is calculated and applied to the overall costs of the cost center. The resulting allocation represents the most appropriate allocation of activities performed on behalf of each entity.

**Cost Center Allocation Percentage for 2023**

This cost center supports both SDG&E and SoCalGas. The various tasks performed for each company, SDG&E and SoCalGas, are considered and allocated. The most recent costs (labor and non-labor) associated with the allocated tasks by company are determined. The weighted average of the costs by company is calculated and applied to the overall costs of the cost center. The resulting allocation represents the most appropriate allocation of activities performed on behalf of each entity.

**Cost Center Allocation Percentage for 2024**

This cost center supports both SDG&E and SoCalGas. The various tasks performed for each company, SDG&E and SoCalGas, are considered and allocated. The most recent costs (labor and non-labor) associated with the allocated tasks by company are determined. The weighted average of the costs by company is calculated and applied to the overall costs of the cost center. The resulting allocation represents the most appropriate allocation of activities performed on behalf of each entity.

*Note: Totals may include rounding differences.*



San Diego Gas & Electric Company  
2024 GRC - REVISED  
Shared Services Workpapers

Area: ADMINISTRATIVE & GENERAL  
 Witness: Rajan Agarwal  
 Category: C. Regulatory Affairs Division  
 Category-Sub: 5. Regulatory Policy & Legislative Analysis  
 Cost Center: 2100-4006.000 - Regulatory Policy & Legislative Analysis

**Summary of Adjustments to Forecast:**

In 2021 \$(000) Incurred Costs										
Forecast Method		Base Forecast			Forecast Adjustments			Adjusted-Forecast		
Years		2022	2023	2024	2022	2023	2024	2022	2023	2024
Labor	5-YR Average	232	232	232	0	0	0	232	232	232
Non-Labor	5-YR Average	3	3	3	0	0	0	3	3	3
NSE	5-YR Average	0	0	0	0	0	0	0	0	0
<b>Total</b>		<b>235</b>	<b>235</b>	<b>235</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>235</b>	<b>235</b>	<b>235</b>
FTE	5-YR Average	1.7	1.7	1.7	0.0	0.0	0.0	1.7	1.7	1.7

<u>Year</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>Total</u>	<u>FTE</u>	<u>Adj Type</u>
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*Note: Totals may include rounding differences.*

San Diego Gas & Electric Company  
2024 GRC - REVISED  
Shared Services Workpapers

Area: ADMINISTRATIVE & GENERAL  
Witness: Rajan Agarwal  
Category: C. Regulatory Affairs Division  
Category-Sub: 5. Regulatory Policy & Legislative Analysis  
Cost Center: 2100-4006.000 - Regulatory Policy & Legislative Analysis

**Determination of Adjusted-Recorded (Incurred Costs):**

	2017 (\$000)	2018 (\$000)	2019 (\$000)	2020 (\$000)	2021 (\$000)
<b>Recorded (Nominal \$)*</b>					
Labor	236	237	239	247	157
Non-Labor	8	4	2	2	1
NSE	0	0	0	0	0
<b>Total</b>	<b>244</b>	<b>241</b>	<b>241</b>	<b>250</b>	<b>158</b>
FTE	1.8	1.8	1.7	1.7	1.1
<b>Adjustments (Nominal \$) **</b>					
Labor	-38	-38	-38	-38	-8
Non-Labor	0	0	0	-1	0
NSE	0	0	0	0	0
<b>Total</b>	<b>-38</b>	<b>-38</b>	<b>-38</b>	<b>-39</b>	<b>-9</b>
FTE	-0.2	-0.2	-0.2	-0.2	-0.1
<b>Recorded-Adjusted (Nominal \$)</b>					
Labor	198	199	200	209	149
Non-Labor	8	4	2	2	0
NSE	0	0	0	0	0
<b>Total</b>	<b>205</b>	<b>203</b>	<b>203</b>	<b>211</b>	<b>149</b>
FTE	1.6	1.6	1.5	1.5	1.0
<b>Vacation &amp; Sick (Nominal \$)</b>					
Labor	29	30	29	30	22
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
<b>Total</b>	<b>29</b>	<b>30</b>	<b>29</b>	<b>30</b>	<b>22</b>
FTE	0.3	0.3	0.3	0.3	0.2
<b>Escalation to 2021\$</b>					
Labor	23	18	13	10	0
Non-Labor	1	0	0	0	0
NSE	0	0	0	0	0
<b>Total</b>	<b>24</b>	<b>19</b>	<b>13</b>	<b>10</b>	<b>0</b>
FTE	0.0	0.0	0.0	0.0	0.0
<b>Recorded-Adjusted (Constant 2021\$)</b>					
Labor	250	248	242	248	171
Non-Labor	8	4	3	2	0
NSE	0	0	0	0	0
<b>Total</b>	<b>259</b>	<b>252</b>	<b>244</b>	<b>250</b>	<b>171</b>
FTE	1.9	1.9	1.8	1.8	1.2

\* After company-wide exclusions of Non-GRC costs

\*\* Refer to "Detail of Adjustments to Recorded" page for line item adjustments

Note: Totals may include rounding differences.

San Diego Gas & Electric Company  
2024 GRC - REVISED  
Shared Services Workpapers

Area: ADMINISTRATIVE & GENERAL  
Witness: Rajan Agarwal  
Category: C. Regulatory Affairs Division  
Category-Sub: 5. Regulatory Policy & Legislative Analysis  
Cost Center: 2100-4006.000 - Regulatory Policy & Legislative Analysis

**Summary of Adjustments to Recorded:**

In Nominal \$ (000) Incurred Costs					
Years	2017	2018	2019	2020	2021
Labor	-38	-38	-38	-38	-8
Non-Labor	0	0	0	-0.500	-0.475
NSE	0	0	0	0	0
<b>Total</b>	<b>-38</b>	<b>-38</b>	<b>-38</b>	<b>-39</b>	<b>-9</b>
FTE	-0.2	-0.2	-0.2	-0.2	-0.1

**Detail of Adjustments to Recorded:**

Year	Labor	NLbr	NSE	FTE	Adj Type
2017	-38	0	0	-0.2	1-Sided Adj
<b>Explanation:</b>	Exclude labor expenses associated with lobbying activities (FERC 426.4). This adjustment is in addition to other costs that have already been excluded based other specific accounting attributes.				
<b>2017 Total</b>	<b>-38</b>	<b>0</b>	<b>0</b>	<b>-0.2</b>	
2018	-38	0	0	-0.2	1-Sided Adj
<b>Explanation:</b>	Exclude labor expenses associated with lobbying activities (FERC 426.4). This adjustment is in addition to other costs that have already been excluded based other specific accounting attributes.				
<b>2018 Total</b>	<b>-38</b>	<b>0</b>	<b>0</b>	<b>-0.2</b>	
2019	-38	0	0	-0.2	1-Sided Adj
<b>Explanation:</b>	Exclude labor expenses associated with lobbying activities (FERC 426.4). This adjustment is in addition to other costs that have already been excluded based other specific accounting attributes.				
<b>2019 Total</b>	<b>-38</b>	<b>0</b>	<b>0</b>	<b>-0.2</b>	
2020	0	-1	0	0.0	1-Sided Adj
<b>Explanation:</b>	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2020	-38	0	0	-0.2	1-Sided Adj
<b>Explanation:</b>	Exclude labor expenses associated with lobbying activities (FERC 426.4). This adjustment is in addition to other costs that have already been excluded based other specific accounting attributes.				
<b>2020 Total</b>	<b>-38</b>	<b>-1</b>	<b>0</b>	<b>-0.2</b>	
2021	0	0	0	0.0	1-Sided Adj
<b>Explanation:</b>	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2021	-8	0	0	-0.1	1-Sided Adj

Note: Totals may include rounding differences.

San Diego Gas & Electric Company  
 2024 GRC - REVISED  
 Shared Services Workpapers

Area: ADMINISTRATIVE & GENERAL  
 Witness: Rajan Agarwal  
 Category: C. Regulatory Affairs Division  
 Category-Sub: 5. Regulatory Policy & Legislative Analysis  
 Cost Center: 2100-4006.000 - Regulatory Policy & Legislative Analysis

<u>Year</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	<u>Adj Type</u>
<b>Explanation:</b>	Exclude labor expenses associated with lobbying activities (FERC 426.4). This adjustment is in addition to other costs that have already been excluded based other specific accounting attributes.				
<b>2021 Total</b>	-8	0	0	-0.1	

*Note: Totals may include rounding differences.*

San Diego Gas & Electric Company  
2024 GRC - REVISED  
Shared Services Workpapers

Area: ADMINISTRATIVE & GENERAL  
Witness: Rajan Agarwal  
Category: D. Community Relations  
Cost Center: 2100-4009.000

**Summary for Category: D. Community Relations**

	In 2021\$ (000) Incurred Costs			
	Adjusted-Recorded	Adjusted-Forecast		
	2021	2022	2023	2024
Labor	773	837	934	934
Non-Labor	144	196	199	199
NSE	0	0	0	0
<b>Total</b>	<b>917</b>	<b>1,033</b>	<b>1,133</b>	<b>1,133</b>
FTE	7.9	8.4	9.4	9.4

**Cost Centers belonging to this Category:**

**2100-4009.000 Community Relations**

Labor	773	837	934	934
Non-Labor	144	196	199	199
NSE	0	0	0	0
<b>Total</b>	<b>917</b>	<b>1,033</b>	<b>1,133</b>	<b>1,133</b>
FTE	7.9	8.4	9.4	9.4

*Note: Totals may include rounding differences.*

**Beginning of Workpaper**  
**2100-4009.000 - Community Relations**

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 Witness: Rajan Agarwal  
 Category: D. Community Relations  
 Category-Sub: 1. Community Relations  
 Cost Center: 2100-4009.000 - Community Relations

**Activity Description:**

The Community Relations department is the primary liaison between SDG&E and nonprofit community-based organizations (CBOs), and local communities. The Community Relations department develops relationships with these groups to facilitate the promotion of SDG&E's customer programs and services. Costs for lobbying, civic, and related activities, and other nonallowable expenses have been removed.

**Forecast Explanations:**

**Labor - 5-YR Average**

A five-year adjusted average was used for forecasting the Community Relations costs. These expenses will be included in the TY 2024 revenue requirement as forecasted. The five-year average best represents a reasonable estimate of annual costs when considering year to year variability, including the cyclical nature of certain costs, which provides essential compliance governance, oversight, and other support for SDG&E's Community Relations. It should be noted that the year-to-year variability is attributable to various drivers. Since these activities are managed in aggregate, this methodology is appropriate to normalize year-to-year variability and has been consistently applied for this department in prior SDG&E GRCs.

**Non-Labor - 5-YR Average**

A five-year adjusted average was used for forecasting the Community Relations costs. These expenses will be included in the TY 2024 revenue requirement as forecasted. The five-year average best represents a reasonable estimate of annual costs when considering year to year variability, including the cyclical nature of certain costs, which provides essential compliance governance, oversight, and other support for SDG&E's Community Relations. It should be noted that the year-to-year variability is attributable to various drivers. Since these activities are managed in aggregate, this methodology is appropriate to normalize year-to-year variability and has been consistently applied for this department in prior SDG&E GRCs.

**NSE - 5-YR Average**

N/A

**Summary of Results:**

		In 2021\$ (000) Incurred Costs								
		Adjusted-Recorded					Adjusted-Forecast			
Years		2017	2018	2019	2020	2021	2022	2023	2024	
Labor		743	807	770	751	773	837	934	934	
Non-Labor		301	174	215	135	144	196	199	199	
NSE		0	0	0	0	0	0	0	0	
<b>Total</b>		<b>1,043</b>	<b>981</b>	<b>985</b>	<b>885</b>	<b>918</b>	<b>1,033</b>	<b>1,133</b>	<b>1,133</b>	
FTE		7.3	8.2	7.7	7.6	7.9	8.4	9.4	9.4	

*Note: Totals may include rounding differences.*

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 Cost Center: 2100-4009.000 - Community Relations

**Cost Center Allocations (Incurred Costs):**

	2021 Adjusted-Recorded					2022 Adjusted-Forecast				
	Labor	Non-Labor	NSE	Total	FTE	Labor	Non-Labor	NSE	Total	FTE
<b>Directly Retained</b>	23	1	0	24	0.0	5	2	0	7	0.0
<b>Directly Allocated</b>	0	0	0	0	0.0	0	0	0	0	0.0
<b>Subj. To % Alloc.</b>	750	143	0	893	7.9	832	194	0	1,026	8.4
<b>Total Incurred</b>	<b>773</b>	<b>144</b>	<b>0</b>	<b>917</b>	<b>7.9</b>	<b>837</b>	<b>196</b>	<b>0</b>	<b>1,033</b>	<b>8.4</b>
<b>% Allocation</b>										
Retained	90.00%	90.00%				90.00%	90.00%			
SEU	0.00%	0.00%				0.00%	0.00%			
CORP	10.00%	10.00%				10.00%	10.00%			
Unreg	0.00%	0.00%				0.00%	0.00%			

  

	2023 Adjusted-Forecast					2024 Adjusted-Forecast				
	Labor	Non-Labor	NSE	Total	FTE	Labor	Non-Labor	NSE	Total	FTE
<b>Directly Retained</b>	5	2	0	7	0.0	5	2	0	7	0.0
<b>Directly Allocated</b>	0	0	0	0	0.0	0	0	0	0	0.0
<b>Subj. To % Alloc.</b>	929	197	0	1,126	9.4	929	197	0	1,126	9.4
<b>Total Incurred</b>	<b>934</b>	<b>199</b>	<b>0</b>	<b>1,133</b>	<b>9.4</b>	<b>934</b>	<b>199</b>	<b>0</b>	<b>1,133</b>	<b>9.4</b>
<b>% Allocation</b>										
Retained	90.00%	90.00%				90.00%	90.00%			
SEU	0.00%	0.00%				0.00%	0.00%			
CORP	10.00%	10.00%				10.00%	10.00%			
Unreg	0.00%	0.00%				0.00%	0.00%			

Note: Totals may include rounding differences.



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Cost Center: 2100-4009.000 - Community Relations

**Cost Center Allocation Percentage Drivers/Methodology:**

**Cost Center Allocation Percentage for 2021**

This cost center supports both SDG&E and SECC. The various tasks performed for each company, SDG&E and SECC, are considered and allocated. The most recent costs (labor and non-labor) associated with the allocated tasks by company are determined. The weighted average of the costs by company is calculated and applied to the overall costs of the cost center. The resulting allocation represents the most appropriate allocation of activities performed on behalf of each entity.

**Cost Center Allocation Percentage for 2022**

This cost center supports both SDG&E and SECC. The various tasks performed for each company, SDG&E and SECC, are considered and allocated. The most recent costs (labor and non-labor) associated with the allocated tasks by company are determined. The weighted average of the costs by company is calculated and applied to the overall costs of the cost center. The resulting allocation represents the most appropriate allocation of activities performed on behalf of each entity.

**Cost Center Allocation Percentage for 2023**

This cost center supports both SDG&E and SECC. The various tasks performed for each company, SDG&E and SECC, are considered and allocated. The most recent costs (labor and non-labor) associated with the allocated tasks by company are determined. The weighted average of the costs by company is calculated and applied to the overall costs of the cost center. The resulting allocation represents the most appropriate allocation of activities performed on behalf of each entity.

**Cost Center Allocation Percentage for 2024**

This cost center supports both SDG&E and SECC. The various tasks performed for each company, SDG&E and SECC, are considered and allocated. The most recent costs (labor and non-labor) associated with the allocated tasks by company are determined. The weighted average of the costs by company is calculated and applied to the overall costs of the cost center. The resulting allocation represents the most appropriate allocation of activities performed on behalf of each entity.

*Note: Totals may include rounding differences.*

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**Summary of Adjustments to Forecast:**

In 2021 \$(000) Incurred Costs										
Forecast Method		Base Forecast			Forecast Adjustments			Adjusted-Forecast		
Years		2022	2023	2024	2022	2023	2024	2022	2023	2024
Labor	5-YR Average	769	769	769	68	165	165	837	934	934
Non-Labor	5-YR Average	194	194	194	2	5	5	196	199	199
NSE	5-YR Average	0	0	0	0	0	0	0	0	0
<b>Total</b>		<b>962</b>	<b>962</b>	<b>962</b>	<b>70</b>	<b>170</b>	<b>170</b>	<b>1,032</b>	<b>1,132</b>	<b>1,132</b>
FTE	5-YR Average	7.7	7.7	7.7	0.7	1.7	1.7	8.4	9.4	9.4

**Forecast Adjustment Details:**

Year	Labor	NLbr	NSE	Total	FTE	Adj Type
2022	68	2	0	70	0.7	1-Sided Adj
<b>Explanation:</b>	Labor add back for the full-year impact of positions vacant during the five-year average.					
<b>2022 Total</b>	<b>68</b>	<b>2</b>	<b>0</b>	<b>70</b>	<b>0.7</b>	
2023	97	3	0	100	1.0	1-Sided Adj
<b>Explanation:</b>	One incremental Communications Lead. This additional FTE will be responsible for creating, managing, and executing short and long-term strategic communication campaigns, designed to promote SDG&E customer programs, philanthropic giving and employee engagement to our non-profit partners and CBOs.					
2023	68	2	0	70	0.7	1-Sided Adj
<b>Explanation:</b>	Labor add back for the full-year impact of positions vacant during the five-year average.					
<b>2023 Total</b>	<b>165</b>	<b>5</b>	<b>0</b>	<b>170</b>	<b>1.7</b>	
2024	97	3	0	100	1.0	1-Sided Adj
<b>Explanation:</b>	One incremental Communications Lead. This additional FTE will be responsible for creating, managing, and executing short and long-term strategic communication campaigns, designed to promote SDG&E customer programs, philanthropic giving and employee engagement to our non-profit partners and CBOs.					
2024	68	2	0	70	0.7	1-Sided Adj
<b>Explanation:</b>	Labor add back for the full-year impact of positions vacant during the five-year average.					
<b>2024 Total</b>	<b>165</b>	<b>5</b>	<b>0</b>	<b>170</b>	<b>1.7</b>	

Note: Totals may include rounding differences.

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Cost Center: 2100-4009.000 - Community Relations

**Determination of Adjusted-Recorded (Incurred Costs):**

	2017 (\$000)	2018 (\$000)	2019 (\$000)	2020 (\$000)	2021 (\$000)
<b>Recorded (Nominal \$)*</b>					
Labor	587	648	638	631	1,162
Non-Labor	382	402	400	-591	147
NSE	0	0	0	0	0
<b>Total</b>	<b>968</b>	<b>1,050</b>	<b>1,038</b>	<b>41</b>	<b>1,309</b>
FTE	6.3	7.0	6.6	6.5	6.8
<b>Adjustments (Nominal \$) **</b>					
Labor	0	0	0	0	-490
Non-Labor	-109	-240	-196	720	-3
NSE	0	0	0	0	0
<b>Total</b>	<b>-109</b>	<b>-240</b>	<b>-196</b>	<b>720</b>	<b>-493</b>
FTE	0.0	0.0	0.0	0.0	-0.1
<b>Recorded-Adjusted (Nominal \$)</b>					
Labor	587	648	638	631	672
Non-Labor	273	162	203	129	144
NSE	0	0	0	0	0
<b>Total</b>	<b>859</b>	<b>810</b>	<b>841</b>	<b>761</b>	<b>817</b>
FTE	6.3	7.0	6.6	6.5	6.7
<b>Vacation &amp; Sick (Nominal \$)</b>					
Labor	87	98	91	90	101
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
<b>Total</b>	<b>87</b>	<b>98</b>	<b>91</b>	<b>90</b>	<b>101</b>
FTE	1.0	1.2	1.1	1.1	1.2
<b>Escalation to 2021\$</b>					
Labor	69	60	41	30	0
Non-Labor	28	13	11	5	0
NSE	0	0	0	0	0
<b>Total</b>	<b>97</b>	<b>73</b>	<b>52</b>	<b>35</b>	<b>0</b>
FTE	0.0	0.0	0.0	0.0	0.0
<b>Recorded-Adjusted (Constant 2021\$)</b>					
Labor	743	807	770	751	773
Non-Labor	301	174	215	135	144
NSE	0	0	0	0	0
<b>Total</b>	<b>1,043</b>	<b>981</b>	<b>985</b>	<b>885</b>	<b>918</b>
FTE	7.3	8.2	7.7	7.6	7.9

\* After company-wide exclusions of Non-GRC costs

\*\* Refer to "Detail of Adjustments to Recorded" page for line item adjustments

Note: Totals may include rounding differences.

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Cost Center: 2100-4009.000 - Community Relations

**Summary of Adjustments to Recorded:**

In Nominal \$ (000) Incurred Costs					
Years	2017	2018	2019	2020	2021
Labor	0	0	0	0	-490
Non-Labor	-109	-240	-196	720	-3
NSE	0	0	0	0	0
<b>Total</b>	<b>-109</b>	<b>-240</b>	<b>-196</b>	<b>720</b>	<b>-493</b>
FTE	0.0	0.0	0.0	0.0	-0.1

**Detail of Adjustments to Recorded:**

Year	Labor	NLbr	NSE	FTE	Adj Type
2017	0	-109	0	0.0	1-Sided Adj
<b>Explanation:</b>	One sized adjustment to remove costs for lobbying, civic, and related activities, and other nonallowable expenses. This adjustment is in addition to other costs that have already been excluded based other specific accounting attributes.				
<b>2017 Total</b>	<b>0</b>	<b>-109</b>	<b>0</b>	<b>0.0</b>	
2018	0	-240	0	0.0	1-Sided Adj
<b>Explanation:</b>	One sized adjustment to remove costs for lobbying, civic, and related activities, and other nonallowable expenses. This adjustment is in addition to other costs that have already been excluded based other specific accounting attributes.				
<b>2018 Total</b>	<b>0</b>	<b>-240</b>	<b>0</b>	<b>0.0</b>	
2019	0	-196	0	0.0	1-Sided Adj
<b>Explanation:</b>	One sized adjustment to remove costs for lobbying, civic, and related activities, and other nonallowable expenses. This adjustment is in addition to other costs that have already been excluded based other specific accounting attributes.				
<b>2019 Total</b>	<b>0</b>	<b>-196</b>	<b>0</b>	<b>0.0</b>	
2020	0	-4	0	0.0	1-Sided Adj
<b>Explanation:</b>	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2020	0	724	0	0.0	1-Sided Adj
<b>Explanation:</b>	One sized adjustment to remove costs for lobbying, civic, and related activities, and other nonallowable expenses. This adjustment is in addition to other costs that have already been excluded based other specific accounting attributes.				
<b>2020 Total</b>	<b>0</b>	<b>720</b>	<b>0</b>	<b>0.0</b>	
2021	0	-3	0	0.0	1-Sided Adj

*Note: Totals may include rounding differences.*

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<u>Year</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	<u>Adj Type</u>
<b>Explanation:</b>	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2021	-490	0	0	-0.1	1-Sided Adj
<b>Explanation:</b>	One sided adjustment to remove one-time non-recurring expense.				
<b>2021 Total</b>	<b>-490</b>	<b>-3</b>	<b>0</b>	<b>-0.1</b>	

*Note: Totals may include rounding differences.*

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Witness: Rajan Agarwal

**Appendix A: List of Non-Shared Cost Centers**

<b>Cost Center</b>	<b>Sub</b>	<b>Description</b>
2100-0003	000	VP & GENERAL COUNSEL
2100-0007	000	SUNDRY BILLING - SDGE
2100-0071	000	Financial Planning
2100-0275	000	CLIENT & SENIOR EXEC SUPP
2100-0277	000	ASSET & PROJ ACCTG
2100-0368	000	INDUSTRY DUES & CONTRIBUTIONS
2100-0369	000	COMMUNITY CONTRIBUTIONS & DONATIONS
2100-0416	000	SEMPRA SSA - LEGAL
2100-0537	000	DAMAGE CLAIMS
2100-0657	000	VP - Controller & CFO
2100-0666	000	BILLABLE PRJ ACTG & SUNDRY SVC
2100-0667	000	PLANT ACCOUNTING SDGE
2100-0712	000	Cust Svcs & External Affrs Plng
2100-0730	000	Elec Ops & Asset Mgmt Plng
2100-3052	000	REGULATORY REPORTING
2100-3067	000	IT BUSINESS PLANNING & BUDGETS
2100-3116	000	CLAIMS MANAGEMENT - SOUTH
2100-3157	000	GOVT PUBLIC AFFAIRS - SD CITY & CNTY
2100-3161	000	SVP FIN, REG & LEGIS AFFAIRS
2100-3406	000	BUS PLNG BUD T&D AM & EDO
2100-3427	000	CA REGULATORY AFFAIRS CASE MGMT
2100-3429	000	REGULATORY ACCOUNTS SOUTH
2100-3461	000	BUSINESS PLNG & BUDGETS CUSTOMER SERVICE
2100-3492	000	COMPLIANCE & FINANCIAL SYSTEMS DIRECTOR
2100-3493	000	FINANCIAL SYSTEMS CLIENT SPT - RECORDING
2100-3592	000	VP REGIONAL/EXTERNAL RELATIONS
2100-3613	000	MANAGEMENT ACCOUNTING ROTATION PROG.-SD
2100-3636	000	DIRECTOR OF ACCOUNTING OPERATIONS
2100-3662	000	DIR - FINL PLNG
2100-3663	000	FINANCIAL & STRATEGIC ANALYSIS
2100-3672	000	FERC RELIABILITY STANDARDS
2100-3681	000	OPERATING BUDGETS
2100-3711	000	MARP LOANED TO SECC-TREASURY
2100-3716	000	GAS COST ALLOC & RATE DESIGN
2100-3724	000	UTILITY PLANNING - SDG&E
2100-3726	000	SDG&E TARIFFS
2100-3756	000	MGT ACCOUNTING ROTATION - SDGE
2100-3764	000	FINANACIAL & RATEBASE SVCS
2100-3791	000	VP EXTERNAL AFFARIS
2100-3796	000	GENERAL COUNSEL - REGULATORY
2100-3798	000	BANK REC & ESCHEATMENT
2100-3800	000	GENERAL COUNSEL - COMMERCIAL
2100-3801	000	GENERAL COUNSEL - ENVIRONMENTAL
2100-3802	000	GENERAL COUNSEL - LITIGATION
2100-3808	000	REGULATORY AFFRS CASE MGMT-SDGE

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**Appendix A: List of Non-Shared Cost Centers**

<b>Cost Center</b>	<b>Sub</b>	<b>Description</b>
2100-3813	000	LEGAL ADMINISTRATIVE GROUP
2100-3845	000	COMMUNITY RELATIONS SYSTEMS
2100-3873	000	FINANCE & OPERATIONS MGMT
2100-3898	000	STRATEGIC PROJECTS
2100-3910	000	STRATEGIC PLANNING
2100-3994	000	FED REG LAW, POL & COMPLIANCE
2100-4019	000	EXTERNAL AFFRS CORPORATE HOSPITALITY
2100-4032	000	REGULATORY AFFAIRS NOTICING
2100-4044	000	Busn Innovations & Systems
2100-4090	000	FED REG LAW POLICY AND COMPLIANCE
2100-4126	000	GEN COUNSEL-ETHICS & WORKPLACE CULTURE
2100-4142	000	BUDGET PLANNING SYSTEMS ADMINISTRATION
2100-8960	000	Claims Payment - SDG&E
2100-8961	000	Recovery - SDG&E