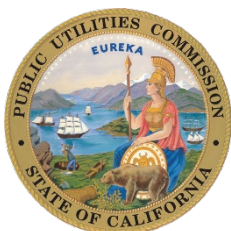


Docket	: R.13-11-005
Exhibit Number	Cal Advocates 05
Reference Number	:
Commissioner	: Randolph
ALJ	Kao
Witness	: Castello



**THE PUBLIC ADVOCATES OFFICE
CALIFORNIA PUBLIC UTILITIES COMMISSION**

**Southern California Gas Company
Energy Efficiency Codes and
Standards Response to Data Request
Cal Advocates-SC-SCG-2020-01
(REVISED Sept. 21, 2020)**

San Francisco, California
September 21, 2020

REVISED
SOCAL GAS RESPONSE TO
CAL ADVOCATES SC-SCG-2020-01

SOUTHERN CALIFORNIA GAS COMPANY
ENERGY EFFICIENCY CODES AND STANDARDS
(DATA REQUEST CalAdvocates-SC-SCG-2020-01)

DATE RECEIVED: AUGUST 21, 2020
DATE SUBMITTED: SEPTEMBER 4, 2020
REVISED RESPONSE SUBMITTED: SEPTEMBER 21, 2020 (Q2)

QUESTION 1:

Questions 1 - 3 ask for information about the following accounts:¹

300785801
300785805
300785809
300785813
300785817
300799469
300346722
300346821
300346822
300346824
300346772

For each of the accounts identified above please provide:

- a. The account description/name. Please spell out any abbreviations.
- b. The responsible cost center.
- c. Any FERC accounts the IO settles to.
- d. Any charging cost centers.
- e. The categorization as either Base Business or Non-base Business.
- f. The categorization as either Capital or Operations & Maintenance (O&M).
- g. The Overhead Key.

RESPONSE 1:

Account 300346722 was not included in SoCalGas' response to Data Request – CalAdvocates-SCG-2020-01 Question 1 and appears to be listed here in error. For orders 300785801; 300785805; 300785809; 300785813; 300785817; and 300799469, please see Attachment A.

SOUTHERN CALIFORNIA GAS COMPANY
ENERGY EFFICIENCY CODES AND STANDARDS
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QUESTION 2:

For each of the accounts identified above please provide the following:

- a. The Work Order Authorization (WOA) which created the account in SoCalGas' SAP accounting system.²
- b. Any other process documentation which directed staff on how to create the account in SAP.

RESPONSE 2:

- a. For orders 300785801; 300785805; 300785809; 300785813; 300785817 due to restrictions caused by employees working remotely, the WOA is not currently accessible. SoCalGas will provide an update by September 25. For 300799469, please see Attachment B.

WOA forms are not required for pool orders 300346821, 300346822, 300346772, and 300346824. Pool activities are overhead costs which do not lend themselves to direct charging but benefit a project. For example, employee benefits, which include medical, dental, and vision costs are "direct costs" that are "pooled" and allocated to cost centers and projects based upon a cost driver, i.e. direct labor. The Payroll Tax Overhead is used to allocate the employer portion of payroll taxes associated with employee labor, such as payments to the State and Federal Governments for State Unemployment Insurance, Federal Unemployment Insurance and Federal Retirement and Medicare Insurance. The Vacation & Sick (V&S) Overhead is used to allocate costs paid by the utility for non-productive time such as vacations, holidays, sick days, and jury duty.

Updated Response: Please see Attachment A for the WOA for orders 300785801; 300785805; 300785809; 300785813; 300785817.

- b. For 300799469, please see Attachment C.

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QUESTION 3:

Identify which of the accounts listed above are ratepayer funded and which are shareholder funded.

- a. Provide documentary evidence³ to support each and every designation made.

RESPONSE 3:

Internal Order	Current Funding Source ¹	Documentary Evidence
300785801	Above the Line	Please see Attachment D, Appendix A, Table 4
300785805	Above the Line	
300785809	Above the Line	
300785813	Above the Line	
300785817	Above the Line	
300799469	Below the Line	See Attachment B in response to Question 2
300346821	Depends ¹	As explained in response to Question 2 and below in Note 1, no additional documentary evidence exists.
300346822	Depends ¹	
300346824	Depends ¹	
300346772	Depends ¹	

Note 1: As explained in response to Question 2, the V&S and Payroll Tax Pool overhead costs may settle to cost centers and projects, so the actual funding source cannot be readily determined. It's possible that these costs are both above the line and below the line funded.

¹ Since historical costs for the 2018-2020 period are part of the next GRC, which has not been filed, accounting can be subject to future adjustments during that cycle.

SOUTHERN CALIFORNIA GAS COMPANY
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QUESTION 4:

For all FERC accounts identified in response to question 1.c, please state:

- a. The FERC description.
- b. If that FERC account is automatically included or excluded from General Rate Case (GRC) forecasts.

RESPONSE 4:

FERC Account	FERC Description	GRC Treatment
FG908000	Customer Assistance Expenses	GRC treatment is not determined by the FERC account information alone.
FG426400	Expenditures for Certain Civic, Political and Related Activities	This FERC account is automatically excluded from the GRC
184	Clearing Accounts	GRC treatment is not determined by the FERC account information alone.
408.1	Taxes Other than Income Taxes	GRC treatment is not determined by the FERC account information alone.

**SOUTHERN CALIFORNIA GAS COMPANY
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QUESTION 5:

Provide the Costing Sheet overview for procedure SCG101. If this is provided with SAP screenshots, provide enough screenshots to clearly display each row and column.

RESPONSE 5:

SoCalGas objects to this question as vague and ambiguous. Costing sheets control parameters for all aspects of overhead calculations. Procedure SCG101 is used for Cost Center and O&M IO overhead calculations. This, combined with Overhead Keys coded on an IO/Cost Center, defines which overheads will be applied on the said IO/Cost Center.

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QUESTION 6:

What is FG4264002200?

- a. Explain what "FG" indicates.

RESPONSE 6:

FG4264002200 is a FERC statistical internal order and the FG denotes FERC Gas.

SOUTHERN CALIFORNIA GAS COMPANY
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QUESTION 7:

Provide SoCalGas' most up to date cost center to FERC account mapping.

RESPONSE 7:

SoCalGas objects to this question as overly broad, vague, and ambiguous. SoCalGas also objects to this question to the extent it seeks information outside the scope of either Order to Show Cause in R.13-11-005.

For the purposes of this response, the information provided is limited to the two responsible cost centers listed in response to Question 1c and the FERC accounts those cost centers have recorded costs to during the January 2019 to July 2020 timeframe. Please see below for a list of the associated FERC mapping. FERC classification for activity in these cost centers is determined at the transaction level based on the nature of the activity. These are only direct costs, they do not include settled costs from overhead pool distributions.

FERC Acct	2200-0429	2200-2048
107000G	\$ 2,996	
107410G		\$ 305
107420G		\$ 1,185
146200G	\$ 976,424	\$ 80,591
174000G	\$ 10,203,242	\$ 4,486
184570G	\$ 1,131,244	\$ 303,019
426400G	\$ 8,479	
850000G	-\$ 947	\$ 68
850770G	\$ 1	\$ 107
870000G	-\$ 2,840	
870770G		\$ 28
870850G		\$ 73
880202G	\$ 4,208	
887770G	-\$ 1	
901000G	\$ 23,039	\$ 452,844
903100G	\$ 22,135	
908000G	\$ 110,423,829	\$ 5,222,533
921000G	\$ 74,359	\$ 8,156
921200G	\$ 6,048	\$ 1,830
923000G	\$ 1,088	\$ 231
926200G	\$ 5,036	\$ 457
926300G	\$ 85	
930200G	\$ 2,603	\$ 3,000

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935600G	\$ 10,988	
Overall Result	\$ 122,892,017	\$ 6,078,914

ATTACHMENT A

**CAL ADVOCATES
SC-SC-2020-01
(REVISED)**

300785797

WORK ORDER AUTHORIZATION FOR SEMPRA ENERGY UTILITIES					COMPANY CODE	Work Order No: 28007
Field names with ALL CAPITAL letters are required.					2200	CAPITAL O&M X
TITLE 2018 Codes & Standards Energy Efficiency Programs					Thomas Bros.	WR/DPS9 Number: BUDGET CODE:
DATE PREPARED: 9/25/2017	EST. START DATE: 1/1/2018	EST. COMPLETION DATE: 12/31/2019	BILLING CODE: NC 0%		Phase 1 Phase 2 Partial Eng Survey (Fisc 193) Shared Asset	
RESPONSIBLE COST CENTER: 2200-2048		Regulatory Prg/UDF: DS9 - REF DSMB 2018 Cycle (SCG)		OPERATING REGION:		
ORGANIZATION: Customer Service		OPERATING AREA/DISTRICT:		OPERATING REGION:		
COUNTY:	MUNICIPALITY:	Billable to: Affiliate	Third Party	Sending Order		Receiving Order
TECHNICAL/ECONOMIC PROJECT REVIEW					Comments regarding Technical/Economic Project Review:	
Legal Review	By:	Date:				
Accounting	By:	Date:				
Tax	By:	Date:				
Finance	By:	Date:				
*Required for any and all Category 1 & Category 2 commitments over \$30 million & \$10 million, respectively, prior to review and approval by the utilities' CEO or COO, as appropriate. All technical reviews & contracts initially totaling \$30 million or more must be evidenced by a completed Internal Review Checklist (IRC).					Reference Approval and Commitment Policy:	
JOB SCOPE SUMMARY					CATEGORY 1 CATEGORY 2	
To track costs for this Energy Efficiency Codes & Standards Programs.					Bill to Name & Address:	
CODE	DETAILED DESCRIPTION OF WORK				FERC ACCOUNT	% Acctg Dept Use (Enter I/Os)
	Based on the Advice Letter No.5183 submitted as required by the Energy Efficiency (EE) business plan, the EE portfolio will require new internal orders for the purposes of reporting, tracking expenditures and cost recovery.				FG90800	
Charging Cost Centers to this order						
Receiver Co. Amount Or %						
APPROVALS						
Project Approved up to/on order						
					Preparer	Date 9/25/2017
					Project Mgr	Date 9/29/17
						Date 10/3/17
					Functional Committee Chair	Date 10/10/17
					Functional V. P.	Date
					Utility President	Date
					By C. E. O.	Date
Accounting Use Only						
Actg Ops. Init Prt. Stat M8 %						
OH Key. Dist Sheet. Stat Map. %						
User Status. FERC Ind. Stat Map. %						
Total Commitment Accumulated. Stat Map. %						
ESTIMATED COSTS		Capital Installation	Capital Removal	O&M	Total	
Company Labor	\$ -	\$ -	\$ -	\$ -	\$ -	
Contract Costs	-	-	-	-	-	
Material	-	-	-	-	-	
Other Direct Charges	-	-	-	842,591	842,591	
Total Direct Cost	-	-	-	842,591	842,591	
Affiliate Transfer in Costs	-	-	-	-	-	
Labor Indirects	-	-	-	-	-	
Material Indirects	-	-	-	-	-	
Other Indirects	-	-	-	-	-	
Ad Valorem Tax (per GRC decision)	-	-	-	-	-	
AFUDC	-	-	-	-	-	
Total Indirect Cost	-	-	-	-	-	
Gross Expenditures	-	-	-	842,591	842,591	
ITCCA (Y or N)	35.00%	y	-	-	-	
Less: Billing/Part Contr.	-	-	-	-	-	
Total Net Estimated Costs	-	-	-	842,591	842,591	
Gross Expenditures	2017	2018	2019	2020	2021	
by year:	\$ -	\$ 842,591	\$ -	\$ -	\$ -	

IO Form 503.xls 11/01/2013 INSTRUCTIONS ARE LOCATED ON THE "MANUALS & FORMS" PAGE OF THE ACCOUNTING & FINANCE INTRANET WEBSITE