

## **Exhibit E - Allowable Costs**

The following information describes the way costs for all ratepayer funded energy efficiency programs should be categorized. Item 1, the memo, “Re: 2010-2012 Energy Efficiency Portfolio Administrative Costs”, dated October 22, 2009, provides guidance regarding cost categorization resulting from the California Public Utility Commission’s Decision approving utility 2010-2012 programs (D.09-09-047). Item 2, the Allowable Costs Table is the primary source for categorization of costs. Contractors shall use both of these documents to correctly categorize costs under this contract. *Please note that this information may be subject to change.*

## 1. Memo re: 2010-2012 Energy Efficiency Portfolio Costs

STATE OF CALIFORNIA

ARNOLD SCHWARZENEGGER, *Governor*

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### PUBLIC UTILITIES COMMISSION

505 VAN NESS AVENUE  
SAN FRANCISCO, CA 94102-3298



October 22, 2009

Shilpa Ramaiya, Pacific Gas and Electric Company  
Don Arambula, Southern California Edison  
Athena Besa, Sempra Utilities

Re: 2010-2012 Energy Efficiency Portfolio Administrative Costs

Monday afternoon October 19, we had a discussion regarding how administrative costs should be categorized in light of the energy efficiency portfolio decision (D. 09-09-047) and the overall budgets. Energy Division has consulted with the CPUC divisions and attaches some guidance to the questions posed. We also have added to your list of categories provided to us for the discussion.

We hope that we have addressed your concerns in a timely manner. Please feel free to contact either Cathy Fogel at (415) 703-1809 or me should any questions arise.

Yours truly,

Anne Premo  
California Public Utilities Commission  
Energy Efficiency Planning Section  
770 L Street, Suite 1050  
Sacramento, CA 95818  
(916) 324-8683

cc: Sandy Lawrie, Pacific Gas and Electric Company  
Jeanne Clinton, CPUC

**2010-2012 Administrative Cost Cap and Targets- Questions, Issues and Recommendations**

1) TRAVEL COSTS: IOUs want travel costs for direct implementation non-incentive (DI-NI) and for marketing to be billed to those respective categories, rather than to administrative costs. The allowable costs attachment (ACA) (2006, cited in December 12, 2009 Ruling in D. 08-07-021) is silent on this. The ACA does, however, include EM&V travel in the EM&V category. IOUs would like to charge travel/time for staff participation in Strategic Plan workshops in that category.

Recommendation: a) Travel costs for IOU staff to travel to workshops regarding the Strategic Plan can be billed to EM&V travel; b) Travel costs for DI-NI activities and marketing can be charged to those respective cost categories; c) travel costs to EE conferences may be charged to administrative costs. .

Justification: It is standard practice within the CPUC accounting division to allow travel costs – such as meeting with customers, etc -- to be charged to the applicable program area (ie, to DI-NI or to Marketing and Outreach (M&)). Travel costs by IOU staff should be limited, but this will be achieved via the cost targets for M&O and DI-NI.

2) CONFERENCE TRAVEL AND FEES/UTILITY SPONSORSHIP OF CONFERENCES: The IOUs suggest that all travel and fees related to EE conferences are appropriate administrative costs. However, ED has conferred with CPUC accounting and we jointly recommend that IOU sponsorship of conferences, i.e. “platinum” “gold” level sponsorships of conferences, are explicitly prohibited as allowable IOU EE conference costs. Sempra reports that its sponsorship of such conferences are currently billed as corporate costs; SCE argues that IOU membership fees in smaller trade oriented associations sometimes includes free entry into related conferences.

Recommendation: IOU sponsorships of EE conferences (i.e., “platinum” “gold” level donations) be explicitly prohibited from inclusion in EE budgets as administrative costs. IOUs may join membership-based issue-specific (i.e. HVAC) trade organizations that include as a component of membership benefits entry into conferences. Other staff travel costs to participate in EE conferences are also allowable administrative costs.

Justification: IOU sponsorship of major national EE conferences is corporate marketing, not EE program work. IOU staff may participate in such large conferences through regular entry fees in the case that IOU staff are presenting or have targeted educational or networking goals for specific conferences; these are justifiable EE administrative costs.

3) BENEFITS/PENSIONS/PAYROLL TAXES: IOUs want to place vacation and sick leave costs relating to labor costs for DI, M&O in those categories, stating that “these follow labor charges.” The ACA places these costs in the administrative cost category, but for EM&V states that benefits, payroll tax, and pensions are in the EM&V cost category. All IOUs currently place all EE staff pensions and benefits in the GRC; SCE also includes EE payroll taxes in the GRC, whereas Sempra and PG&E currently place those under administrative costs.

Recommendation: IOUs should be allowed to continue to place EE pension and benefit costs in the GRC. However, the IOUs should be required to consistently place EE payroll taxes as general EE administrative costs (i.e. SCE should change its current practice of placing these costs in the GRC). Labor vacation and sick leave costs should follow labor as the IOUs have proposed.

Justification: It is CPUC standard practice to allow IOUs to recoup benefit and pension costs in the GRCs, whereas payroll taxes are typically recouped as administrative costs. It is also standard CPUC practice to allow vacation and sick leave costs to follow labor costs (i.e., to DI-NI, DI, M&O).

4) INFORMATION TECHNOLOGY COSTS: IOUs want IT costs related to tracking systems for individual programs to be charged to M&O/DI respectively, and that only overall portfolio IT equipment and work should be charged to administrative costs.

Recommendation: IOUs should be permitted to charge program-specific IT costs to the relevant DI/M&O program categories. EM&V and other portfolio-level IT costs should be charged to administrative costs except in the case that these constitute capital costs, such as the recent PG&E request for MDSS cost recovery through the EE portfolio (that request was denied and PG&E referred to the GRC to recoup those costs).

Justification: The ACA is silent on including IT costs in the EM&V category, thus these are reasonably included – as overall portfolio IT costs – in the administrative cost categories, except when these are capital costs, as noted above. It is reasonable that individual programs must have unique and high-quality IT systems developed; such systems are critical for program implementation and savings tracking. Comparison data for costs in other states indicate that IT is frequently not included in the administrative cost category, and thus it is reasonable for the CPUC to not require that all IT costs are placed in administrative costs.

5) INCLUSION OF LOCAL GOVERNMENT AND THIRD PARTY M&O AND DIRECT IMPLEMENTATION (NON-INCENTIVE) (DI-NI) COSTS IN THE 6% AND 20% COST CAPS: In recent discussions between EE and IOU staff, some confusion arose as to whether LGP/3<sup>rd</sup> Party M&O and DI-NI costs are subject to the 6% and 20% cost targets.

Recommendation: LGP and 3<sup>rd</sup> Party M&O and DI-NI costs are subject to the 6% and 20% overall portfolio cost targets.

Justification: D. 09-09-047 is silent on ring-fencing LGP/3<sup>rd</sup> Party costs outside of the cost caps. Controlling these costs is important in order to increase incentives offered directly to customers. It should be noted, however, that the M&O and DI-NI cost targets are targets, not caps (p. 71 & 72; OP 13) and that in the compliance filing an accompanying IOU explanation of why exceeding these caps is critical to program implementation should be sufficient to justify exceeding these targets if special circumstances can be explained. Special circumstances may be warranted in a variety of cases. For instance, in the case of SCE, up to \$50 million in non-resource program direct implementation costs were either not identified by ED in our analysis (OBF program) or added as part of the budget adjustment (\$32 million for LGP Strategic Plan innovative programs).

**IOU Proposed Mapping of CPUC’s Adopted Definitions, CAP’S and Target’s:**

Administrative Activities – 10% CAP [*see citation 1 below*]

- Responding to Data Requests (pg 50)
- Responding to Financial & Regulatory Audits (pg 50)
- Support related to Regulatory Filings (Monthly & Quarterly Reports and Annual Reporting) (pg 50)
- Human Resources Support (pg 49)
  - o Payroll taxes
  - o Payroll support
- Membership dues
- Travel & Conference Costs (Labor, Fee’s, Lodging, Transportation, etc.) (pg 49 and 50). IOU Sponsorship (“platinum” “gold” “silver” level etc) is prohibited as an EE allowable travel cost. Such costs should be recouped in the GRC.
- Information Technologies Support and Services (pg 50)
  - o Licensing fees or IT development cost for program specific applications for implementation are part of DI (benchmarking tool or Project Management tool)
- Accounting support (pg 50)
- Strategic Planning Administrative & Logistical Costs Related to Workshops (pg 57)
- Vacation and Sick Leave Related to Administrative Labor – follows labor charges (pg 50)
- Supply Management function activities to ensure oversight of contractors (pg 50)
- Administering contractor payments for services which are non incentive related (pg 50)
- Reporting Data Base (i.e. CRM, Track It Fast, Program Builder, SMART, etc.) (pg 50)
- Facility Related Costs
- Administrative Assistant Activities (pg 49 & 50)
- Utility administrative cost associated with Local Government Partnerships & Third Party programs

10% Administrative Cost “Target” for Third Party and Local Government Partnership Direct Cost (Separate from Utility Cost to administer these programs, *see citation 2 below*) (pg 63)

Marketing Activities (within programs) – Target 6% (pg 238 and 239) See CPUC allowable cost category definitions and *see citation 3 below*.

- Preparing Collateral
- Distributing Collateral
- Support related to Outreach Events
- Participating in Outreach Events
- Advertising, Media, Radio, Newspaper, Website and Magazine related Marketing Activities

- LGP marketing & outreach related to Long-Term Strategic Planning support
- Vacation and Sick Leave Related to Marketing Labor – follows labor charges (pg 50)
- Marketing-specific IT costs
- Staff travel to undertake marketing-specific work activities (excluding conference participation).

**Direct Implementation Activities – Target 20% [see citation 4 below]**

- Employees who have a direct interface with the customer (i.e. Account Executives, Auditors, Engineers, Processors, Inspectors, call center representatives) (pg 50)
- Processing Rebate applications (pg 50)
- Inspecting rebated/incentivized measures (pg 50)
- Engineering related activities (pg 50)
- Measurement Development (Pg 50)
- Education and Training Contractors/Partners/Customers (pg 50)
- Project Management Activities (i.e. Planning Scope of work, working with contractors and customers, setting goals, reviewing goals, reacting to market conditions, and customer calls) (pg 50 and pg 57)
- Program Planning, Development and Design (pg 57)
- Emerging Technologies Program Management Activities (pg 50)
- WE&T Program Management Activities (pg 50)
- On Bill Financing Program Management Activities (pg 50)
- Customer Support (pg 50)
- Energy Audits and Continuous Energy Improvement (pg 50 & 192)
- Market Transformation and Long-Term Strategic Plan Support (pg 51)
- Compiling and maintaining information for projects (pg 50 and pg 57)
- Licensing fees or IT development cost for program specific applications for implementation are part of DI (benchmarking tool or Project Management tool)
- Vacation and Sick Leave Related to Direct Implementation Labor – follows labor charges (pg 50)
- Direct-implementation specific IT costs
- Staff travel to undertake direct implementation-specific work activities (excluding conference participation).

Target of 20% on “non-resource” support costs which includes direct implementation non-incentive costs associated with incentive-based programs, such as education and training, engineering support and project management, and long term strategic plan support. (Pg 6)

**EM&V Activities:**

- Staff travel to participate in Strategic Plan workshops
- Market, cost assessment and other studies as relevant to or suggested in the Strategic Plan

## **Decision 09-09-047 Citations**

### **Citation 1: Administrative Costs (p.49, OP#13a)**

[p.49]

#### **4.4. Administrative Costs**

*We impose a 10% cap on total administrative costs, defined as overhead (General and Administrative (G&A) Labor and Materials), labor (Management and Clerical), Human Resources (HR) Support and Development, Travel and Conference Fees (Administrative Costs).*

*Administrative costs are a necessary component of implementing energy efficiency programs. Utilities have a number of administrative duties including reporting to the Commission, internal management controls, and oversight of contractors which must be funded in order to carry out their required programs. Administrative costs,<sup>30</sup> as we have defined them, include:*

- Overhead (G&A Labor/Materials): administrative labor, accounting support, IT services and support, reporting databases, data request responses, CPUC financial audits, regulatory filings support and other ad-hoc support required across all programs.*
- Labor (Managerial & Clerical): This category includes utility labor costs related to either management or clerical positions directly related to program administration. SDG&E and SCG also add payroll taxes.*
- Travel and Conference fees: This includes labor, travel and fees for conferences.*

*These Administrative Costs categories do not include EM&V or Marketing and Outreach. Direct Implementation costs for delivering programs, which are defined as “costs associated with activities that are a direct interface with the customer or program participant or recipient (i.e., contractor receiving training),” are also excluded.<sup>31</sup> Direct Implementation includes non-resource programs such as Emerging Technologies, WE&T, Lighting Market Transformation, Zero Net Energy Pilots, local & statewide DSM integration and On-Bill Financing. Also included are direct implementation non-incentive costs associated with incentive-based programs. These costs include engineering project management, customer support, certain sub-programs (e.g., Energy Audits and Continuous Administrative costs are necessary to well-functioning programs, it is our*

*duty to ensure that administrative costs are reasonable and limited to those overhead and labor costs that are truly required to implement quality programs, so that ratepayer funds are used to the greatest degree possible for the programs themselves.*

<sup>30</sup> *A list of allowable administrative costs is attached to the December 2008 Assigned Commissioner's Ruling, at attachment 5-A.*

<sup>31</sup> *February, 2006 ALJ Ruling in R.01-08-028 on reporting requirements for the utility energy efficiency programs.*

**[Ordering Paragraph #13a]**

*a. Administrative costs for utility energy efficiency programs (excluding third party and/or local government partnership budgets) are limited to 10% of total energy efficiency budgets. Administrative costs shall be closely identified by and consistent across utilities. Administrative costs shall not be shifted into any other costs category. Utilities shall not reduce the non-utility portions of local government partnership and third party implementer administrative costs, as compared to levels contained in budgets approved herein, unless those levels exceeded 10% in the July 2009 utility supplemental applications in this proceeding;*

**Citation 2: Administrative Costs- third parties and partnerships (p.63)**

*[p.63]*

*An administrative cost cap of 10% on third party programs and local government programs is also an important component of containing total portfolio administrative costs. However, imposing a 10% administrative cost cap for each program within these categories would be excessively burdensome for utilities, third party contractors and government partners. Therefore, we direct the utilities to seek to achieve a 10% administrative cost target for third party and local government partnership direct costs (i.e., separate from utility costs to administer these programs). As combined total program categories, third party and local government program administrative costs should strive toward the 10% total administrative cost target. In addition, we agree with comments by LGSEC and CCSF on the Proposed Decision that utilities should not be permitted to unduly shift administrative cost cuts onto local government partnership and third party implementers. Therefore, we direct the utilities to not reduce the non-utility portions of local government partnership and third party implementer administrative costs, as compared to levels contained in the budgets proposed by the utilities in their July 2009 applications and approved herein, except where these costs as filed exceed the 10%*

*cost target level.*

**Citation 3: Marketing Activities (p.73, OP#13b)**

*[p.73]*

*Using this data as a guideline for our programs, we reduce the ME&O budget to 6% of the adopted portfolios, which is a reduction from the proposed levels of around 8%, but still above national trends (excluding Vermont as an outlier). This is not a hard cap, as with administrative costs, but a budget target. This target is reasonable. As discussed in the ME&O section, the centerpiece of our ME&O program – the statewide ME&O branding and outreach program – has a budget of \$60 million, with additional funding coming from already approved budgets for the LIEE and Demand Response programs. This reduction is also consistent with the direction of D.07-10-032, in which we noted our concerns about the increasing ratepayer costs of ME&O for California’s demand side programs and directed a statewide, integrated approach.*

*[Ordering Paragraph #13b]*

*Marketing, Education and Outreach costs for energy efficiency are set at 6% of total adopted energy efficiency budgets, subject to the fund-shifting rules in Section II, Rule 11 of the Energy Efficiency Policy Manual*

**Citation 4: Direct Implementation Activities [p.6, 50, 57, OP#13c]**

*[p.6]*

*Similarly, we place a target of 20% on non-resource support costs.<sup>7</sup>*

*<sup>7</sup> This activity includes direct implementation non-incentive costs associated with incentive-based programs, such as education and training, engineering support and project management, and long term strategic plan support.*

*[p.50]*

*Direct Implementation costs for delivering programs, which are defined as “costs associated with activities that are a direct interface with the customer or program participant or recipient (i.e., contractor receiving training),” are also excluded.<sup>31</sup> Direct Implementation includes non-resource programs such as Emerging Technologies, WE&T, Lighting Market Transformation, Zero Net Energy Pilots, local & statewide DSM integration and On-Bill Financing. Also included are direct implementation non-*

*incentive costs associated with incentive-based programs. These costs include engineering project management, customer support, certain sub-programs (e.g., Energy Audits and Continuous Energy Improvement), market transformation and long term strategic plan support.*

<sup>31</sup> February, 2006 ALJ Ruling in R.01-08-028 on reporting requirements for the utility energy efficiency programs.

*[p.57]*

*We therefore clarify here that we accept utility categorization of program planning, design and project management costs as direct implementation non-incentive costs and direct our staff to issue a revised guideline describing the details of administrative costs versus direct implementation costs.*

*[Ordering Paragraph #13c]*

*Non-resource costs (excluding non-resource direct implementation costs) are set at 20% of the total adopted energy efficiency budgets;*

## 2. Allowable Costs Table – February 21, 2006

<b>Allowable Costs Table</b>	
<p>The cost items listed on the Allowable Costs sheet are the only costs that can be claimed for bill-payer funded energy efficiency work. The costs reported should be only for costs actually expended. Any financial commitments are to be categorized as commitments. If the reporting entity does not have a cost as listed on the cost reporting sheet, then no cost is to be reported for that item. These Allowable Cost elements are to be used whenever costs are invoiced or reported to the Company. If there is a desire to include additional Allowable Cost elements, the Company Representative should be contacted in order for the Representative to seek approval from the CPUC. (Source: <i>Administrative Law Judge's Ruling on Reporting Requirements</i>, Docket No. 01-08-028, February 21, 2006). Invoiced costs will be used by all IOUs for recording expenses for the Energy Efficiency programs as per the adopted allowable costs presented in the Attachment to the 2/21/06 ALJ ruling. Any accompanying costs breakdowns (or detail) shall reflect consistent business costing and normal business operations reporting. (Source: <i>Energy Division Workshop Report: Annual Reporting Requirements and Performance Basis</i>, Docket No. 06-04-010, July 20, 2007, p. 13)</p>	
	<b>3/30/2006</b>
<b>Cost Categories</b>	<b>Allowable Costs</b>
<b>Administrative Cost Category</b>	<b>Managerial and Clerical Labor</b>
	IOU Labor - Clerical
	IOU Labor - Program Design
	IOU Labor - Program Development
	IOU Labor - Program Planning
	IOU Labor - Program/Project Management
	IOU Labor - Staff Management
	IOU Labor - Staff Supervision
	Subcontractor Labor - Clerical
	Subcontractor Labor - Program Design
	Subcontractor Labor - Program Development
	Subcontractor Labor - Program Planning
	Subcontractor Labor - Program/Project Management
	Subcontractor Labor - Staff Management
	Subcontractor Labor - Staff Supervision
	<b>Human Resource Support and Development</b>
	IOU Labor - Human Resources
	IOU Labor - Staff Development and Training
	IOU Benefits - Administrative Labor
	IOU Benefits - Direct Implementation Labor
	IOU Benefits - Marketing/Advertising/Outreach Labor
	IOU Payroll Tax - Administrative Labor
	IOU Payroll Tax - Administrative Labor
	IOU Payroll Tax - Administrative Labor
	IOU Pension - Administrative Labor
	IOU Pension - Direct Implementation Labor
	IOU Pension - Marketing/Advertising/Outreach Labor
	Subcontractor Labor- Human Resources
	Subcontractor Labor - Staff Development and Training
	Subcontractor Benefits - Administrative Labor
	Subcontractor Benefits - Direct Implementation Labor
	Subcontractor Benefits - Marketing/Advertising/Outreach Labor
	Subcontractor Payroll Tax - Administrative Labor
	Subcontractor Payroll Tax - Direct Implementation Labor
	Subcontractor Payroll Tax - Marketing/Advertising/Outreach Labor
	Subcontractor Pension - Administrative Labor

<b>Allowable Costs Table</b>	
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	<b>3/30/2006</b>
<b>Cost Categories</b>	<b>Allowable Costs</b>
	Subcontractor Pension - Direct Implementation Labor
	Subcontractor Pension - Marketing/Advertising/Outreach Labor
	<b>Travel and Conference Fees</b>
	IOU Conference Fees
	IOU Labor - Conference Attendance
	IOU Travel - Airfare
	IOU Travel - Lodging
	IOU Travel - Meals
	IOU Travel - Mileage
	IOU Travel - Parking
	IOU Travel - Per Diem for Misc. Expenses
	Subcontractor - Conference Fees
	Subcontractor Labor - Conference Attendance
	Subcontractor - Travel - Airfare
	Subcontractor - Travel - Lodging
	Subcontractor - Travel - Meals
	Subcontractor - Travel - Mileage
	Subcontractor - Travel - Parking
	Subcontractor - Travel - Per Diem for Misc. Expenses
	<b>Overhead (General and Administrative) - Labor and Materials</b>
	IOU Equipment Communications
	IOU Equipment Computing
	IOU Equipment Document Reproduction
	IOU Equipment General Office
	IOU Equipment Transportation
	IOU Food Service
	IOU Office Supplies
	IOU Postage
	IOU Labor - Accounting Support
	IOU Labor - Accounts Payable
	IOU Labor - Accounts Receivable
	IOU Labor - Administrative
	IOU Labor - Facilities Maintenance
	IOU Labor - Materials Management
	IOU Labor - Procurement
	IOU Labor - Shop Services
	IOU Labor - Transportation Services
	IOU Labor - Automated Systems
	IOU Labor - Communications
	IOU Labor - Information Technology

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	<b>3/30/2006</b>
<b>Cost Categories</b>	<b>Allowable Costs</b>
	IOU Labor - Telecommunications
	Subcontractor Equipment Communications
	Subcontractor Equipment Computing
	Subcontractor Equipment Document Reproduction
	Subcontractor Equipment General Office
	Subcontractor Equipment Transportation
	Subcontractor Food Service
	Subcontractor Office Supplies
	Subcontractor Postage
	Subcontractor Labor - Accounting Support
	Subcontractor Labor - Accounts Payable
	Subcontractor Labor - Accounts Receivable
	Subcontractor Labor - Facilities Maintenance
	Subcontractor Labor - Materials Management
	Subcontractor Labor - Procurement
	Subcontractor Labor - Shop Services
	Subcontractor Labor - Administrative
	Subcontractor Labor - Transportation Services
	Subcontractor Labor - Automated Systems
	Subcontractor Labor - Communications
	Subcontractor Labor - Information Technology
	Subcontractor Labor - Telecommunications
<b>Marketing/Advertising/Outreach Cost Category</b>	
	IOU - Advertisements / Media Promotions
	IOU - Bill Inserts
	IOU - Brochures
	IOU - Door Hangers
	IOU - Print Advertisements
	IOU - Radio Spots
	IOU - Television Spots
	IOU - Website Development
	IOU Labor - Marketing
	IOU Labor - Media Production
	IOU Labor - Business Outreach
	IOU Labor - Customer Outreach
	IOU Labor - Customer Relations
	Subcontractor - Bill Inserts
	Subcontractor - Brochures
	Subcontractor - Door Hangers
	Subcontractor - Print Advertisements

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	<b>3/30/2006</b>
<b>Cost Categories</b>	<b>Allowable Costs</b>
	Subcontractor - Radio Spots
	Subcontractor - Television Spots
	Subcontractor - Website Development
	Subcontractor Labor - Marketing
	Subcontractor Labor - Media Production
	Subcontractor Labor - Business Outreach
	Subcontractor Labor - Customer Outreach
	Subcontractor Labor - Customer Relations
<b>Direct Implementation Cost Category</b>	
	<b>Financial Incentives to Customers</b>
	<b>Activity - Direct Labor</b>
	IOU Labor - Curriculum Development
	IOU Labor - Customer Education and Training
	IOU Labor - Customer Equipment Testing and Diagnostics
	IOU Labor - Facilities Audits
	Subcontractor Labor - Facilities Audits
	Subcontractor Labor - Curriculum Development
	Subcontractor Labor - Customer Education and Training
	Subcontractor Labor - Customer Equipment Testing and Diagnostics
	<b>Installation and Service - Labor</b>
	IOU Labor - Customer Equipment Repair and Servicing
	IOU Labor - Measure Installation
	Subcontractor Labor - Customer Equipment Repair and Servicing
	Subcontractor Labor - Customer Equipment Repair and Servicing
	<b>Direct Implementation Hardware and Materials</b>
	IOU Audit Applications and Forms
	IOU Direct Implementation Literature
	IOU Education Materials
	IOU Energy Measurement Tools
	IOU Installation Hardware
	Subcontractor - Direct Implementation Literature
	Subcontractor - Education Materials
	Subcontractor - Energy Measurement Tools
	Subcontractor - Installation Hardware
	Subcontractor - Audit Applications and Forms
	<b>Rebate Processing and Inspection - Labor and Materials</b>
	IOU Labor - Field Verification
	IOU Labor - Site Inspections
	IOU Labor - Rebate Processing
	IOU Rebate Applications

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	<b>3/30/2006</b>
<b>Cost Categories</b>	<b>Allowable Costs</b>
	Subcontractor Labor - Field Verification
	Subcontractor Labor - Rebate Processing
	Subcontractor - Rebate Applications