

**PACIFIC GAS AND ELECTRIC COMPANY
General Rate Case 2011 Phase I
Application 09-12-020
Data Response**

PG&E Data Request No.:	DRA_267-05		
PG&E File Name:	GRC2011-Ph-I_DR_DRA_267-Q05		
Request Date:	May 27, 2010	Requester DR No.:	DRA-267-MRK
Date Sent:	June 9, 2010	Requesting Party:	DRA
PG&E Witness:	Bruce Fraser	Requester:	Marek Kanter

EXHIBIT REFERENCE: EXHIBIT PG&E-2, CHAPTER 12, WORKPAPERS

SUBJECT: SAP ACCOUNT 5091100

QUESTION 5

Please provide a spreadsheet with information for every 20th meal expense in PG&E's Commercial Credit Card system for tracking meals with information as to date, expense occurred, name of establishment, address of establishment, and type of establishment, PCC number, purpose of meal, project associated with meal, and whether the meals are breakfast, lunch, or dinner if that information is available.

ANSWER 5

The date, expense incurred, name of establishment (where available), and PCC number for every 2008 meal is included on the in Excel files provided on CD in DRA_260-01.

As stated in PG&E's response to DRA_267-02, meals submitted through PG&E's Commercial Credit Card cannot be identified as breakfast, lunch, or dinner.

Data on the address of establishment, type of establishment is not available, and project associated with meal are not available.

As explained in PG&E's response to DRA_260-01, page 5:

Unlike meals expenses submitted through Concur Central, meals paid by Commercial Credit Card do not have invoices or reimbursement forms by which additional data (such as per person cost and business reason) may be ascertained. However, given the rules reprinted above for use of the Commercial Credit Card, it would be reasonable to assume that the vast bulk -- if not all -- of such expenses are for overtime meals for individual bargaining unit employees. To the extent that a supervisor purchases meals for his or her employees, all such expenses are submitted through the Concur Central system.

Also, the information available on the “purpose of meal” is explained in PG&E’s response to DRA_260-01, pages 4-5:

Meals Paid By Commercial Credit Card

In addition to the foregoing, the fourteen Excel spreadsheets totaling \$15.7 million also included meals expenses paid through a purchasing card (i.e., Commercial Credit Card). Pursuant to PG&E’s Commercial Card Program Procedure Manual for 2008:

The Commercial Card’s **primary** use is for buying items which meet the following criteria:

- Item does **not** have an assigned material code.
- Item is **not** warehoused in a materials facility.

The Commercial Card is also used **for**:

- Lodging for bargaining unit employees only
- Local material purchases
- **Overtime meals for bargaining unit employees**
- Vehicle/fleet rentals
- Heavy equipment rentals
- Pre-approved services

(Commercial Card Program Procedure Manual, p. 7, emphasis added.)

Page 20 of the Manual provides specific instructions about Meals and Food expenses that can be purchased with the Commercial Card.

Meals and food can be charged to the Commercial Card, provided that:

- These food expenses don't fall under the jurisdiction of USP 10, Personal Expenses.
- The person(s) eating the meal (is/are) in the bargaining unit and the meal was earned by working overtime as specified in the union agreement or letter of agreement. By using the C-Card for an OT meal, the bargaining unit employee is not entitled to an additional meal payment.
- A bargaining unit employee is attending training outside work base location requiring overnight stay.
- Labor charges are not included in the bill.
- **A supervisor may not approve his or her own expenses. For example, when a supervisor and subordinate incur an expense jointly (for example, a meal), the supervisor must pay the bill and submit the expense for reimbursement following procedures in USP 10, Personal Expenses.** (Emphasis added.)

Please note that, on page 41 of the Manual, employees are prohibited from using their Commercial Credit Card for entertainment expenses.