

**Schedule 20
Administrative and General Expenses**

Calculation of Administrative and General Expense

Inputs are shaded yellow

Line	Acct.	Description	Col 1	Col 2	Col 3	Col 4	Notes
			FERC Form 1 Amount	Data Source	See Note 1 Total Amount Excluded	A&G Expense	
1	920	A&G Salaries	\$ -	FF1 323.181b	\$ -	\$ -	
2	921	Office Supplies and Expenses	\$ -	FF1 323.182b	\$ -	\$ -	
3	922	A&G Expenses Transferred	\$ -	FF1 323.183b	\$ -	\$ -	Credit
4	923	Outside Services Employed	\$ -	FF1 323.184b	\$ -	\$ -	
5	924	Property Insurance	\$ -	FF1 323.185b	\$ -	\$ -	
6	925	Injuries and Damages	\$ -	FF1 323.186b	\$ -	\$ -	
7	926	Employee Pensions and Benefits	\$ -	FF1 323.187b	\$ -	\$ -	
8	927	Franchise Requirements	\$ -	FF1 323.188b	\$ -	\$ -	
9	928	Regulatory Commission Expenses	\$ -	FF1 323.189b	\$ -	\$ -	
10	929	Duplicate Charges	\$ -	FF1 323.190b	\$ -	\$ -	
11	930.1	General Advertising Expense	\$ -	FF1 323.191b	\$ -	\$ -	
12	930.2	Miscellaneous General Expense	\$ -	FF1 323.192b	\$ -	\$ -	
13	931	Rents	\$ -	FF1 323.193b	\$ -	\$ -	
14	935	Maintenance of General Plant	\$ -	FF1 323.196b	\$ -	\$ -	
15			\$ -		Total A&G Expenses: \$	\$ -	

	Amount	Source
16	Remaining A&G after exclusions & NOIC Adjustment: \$	- Line 15
17	Less Account 924: \$	- Line 5
18	Amount to apply the Transmission W&S AF: \$	- Line 16 - Line 17
19	Transmission Wages and Salaries Allocation Factor: - %	27-Allocators, Line 9
20	Transmission W&S AF Portion of A&G: \$	- Line 18 * Line 19
21	Transmission Plant Allocation Factor: - %	27-Allocators, Line 22
22	Property Insurance portion of A&G: \$	- Line 5 Col 4 * Line 21
23	Administrative and General Expenses: \$	- Line 20 + Line 22

Note 1: Itemization of exclusions

Line	Acct.	Total Amount Excluded (Sum of Col 1 to Col 4)	Col 1	Col 2	Col 3	Col 4	Notes
			Shareholder Exclusions or Other Adjustments	Franchise Requirements	NOIC	PBOPs	
24	920	\$ -	\$ -	\$ -	\$ -	\$ -	See Instructions 2b, 3, and Note 2
25	921	\$ -	\$ -	\$ -	\$ -	\$ -	
26	922	\$ -	\$ -	\$ -	\$ -	\$ -	
27	923	\$ -	\$ -	\$ -	\$ -	\$ -	
28	924	\$ -	\$ -	\$ -	\$ -	\$ -	
29	925	\$ -	\$ -	\$ -	\$ -	\$ -	
30	926	\$ -	\$ -	\$ -	\$ -	\$ -	See Note 3
31	927	\$ -	\$ -	\$ -	\$ -	\$ -	See Note 4
32	928	\$ -	\$ -	\$ -	\$ -	\$ -	
33	929	\$ -	\$ -	\$ -	\$ -	\$ -	
34	930.1	\$ -	\$ -	\$ -	\$ -	\$ -	
35	930.2	\$ -	\$ -	\$ -	\$ -	\$ -	
36	931	\$ -	\$ -	\$ -	\$ -	\$ -	
37	935	\$ -	\$ -	\$ -	\$ -	\$ -	

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Note 2: Non-Officer Incentive Compensation ("NOIC") Adjustment

(NOIC includes Results Sharing, Management Incentive Program, and Non-Officer Executive Incentive Compensation).
Adjust NOIC by excluding accrued NOIC Amount and replacing with the actual **non-capitalized** A&G NOIC payout.

	<u>Amount</u>	<u>Source</u>
a	Accrued NOIC Amount: \$ -	SCE Records
b	Actual A&G NOIC payout: \$ -	Note 2, d
c	Adjustment: \$ -	

Actual non-capitalized NOIC Payouts:

	<u>Department</u>	<u>Amount</u>	<u>Source</u>
d	A&G	\$ -	SCE Records and Workpapers
e	Other	\$ -	SCE Records and Workpapers
f	Trans. And Dist. Business Unit	\$ -	SCE Records and Workpapers
g	Total:	\$ -	Sum of d to f

Note 3: PBOPs Exclusion Calculation

	<u>Amount</u>	<u>Note:</u>
a	Authorized PBOPs expense amount: \$45,759,000 <u>\$40,055,779</u>	See instruction #4
b	Prior Year FF1 PBOPs expense: \$ -	SCE Records
c	PBOPs Expense Exclusion: \$ -	b - a

Note 4:

Amount in Line 31, column 2 equals amount in Line 8, column 1 because all Franchise Requirements Expenses are excluded Franchise Fees Expenses component of the Prior Year TRR are based on Franchise Fee Factors.

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Instructions:

- 1) Enter amounts of A&G expenses from FERC Form 1 in Lines 1 to 14.
- 2) Fill out "Itemization of Exclusions" table for all input cells. NOIC amount in Column 3, Line 24 is calculated in Note 2. The PBOPs exclusion in Column 4, Line 30 is calculated in Note 3.
 - a) Exclude amount of any Shareholder Adjustments, costs incurred on behalf of SCE shareholders, from relevant account in Column 1.
 - b) Include as an adjustment in Column 1 for Account 920 any amount excluded from Accounts 569.100, 569.200, and 569.300 in Schedule 19 (OandM) related to Order 668 costs transferred.
 - c) Exclude entire amount of account 927 "Franchise Requirements" in Column 2, as those costs are recovered through the Franchise Fees Expense item.
 - d) Exclude any amount of Account 930.1 "General Advertising Expense" not related to advertising for safety, siting, or informational purposes in column 1.
 - e) Exclude any amount of expense relating to secondary land use and audit expenses not directly benefitting utility customers.
 - f) Exclude from account 930.2:
 - 1) Nuclear Power Research Expenses.
 - 2) Write Off of Abandoned Project Expenses.
 - 3) Any advertising expenses within the Consultants/Professional Services category.
 - g) Exclude the following costs included in any account 920-935:
 - 1) Any amount of "Provision for Doubtful Accounts" costs.
 - 2) Any amount of "Accounting Suspense" costs.
 - 3) Any penalties of fines.
 - 4) Any amount of costs recovered 100% through California Public Utilities Commission ("CPUC") rates.
 - h) Exclude the following amounts of employee incentive compensation from any account 920-935:
 - 1) Any Long Term Incentive Compensation ("LTI") costs.
 - 2) Beginning with Prior Year 2012, any amount of Officer Executive Incentive Compensation ("OEIC") in excess of the amount authorized by the CPUC in Decision D.12-11-051 or subsequent decision.
 - 3) Beginning with Prior Year 2012, any amount of Supplemental Executive Retirement Plan ("SERP") in excess of the amount authorized by the CPUC in Decision D.12-11-051 or subsequent decision.
 - 4) Beginning with Prior Year 2012, any amount of NOIC in excess of the amount authorized by the CPUC in Decision D.12-11-051 or subsequent decision.
 - 5) Any Spot Bonus costs.
 - 6) Any Awards to Celebrate Excellence ("ACE") costs.
- 3) NOIC adjustment in Column 3, Line 24 is made by determining the difference between the total accrued NOIC amount included in the FERC Form 1 recorded cost amounts and the actual A&G NOIC payout (see note 2). NOIC adjustment in column 3, Line 26 is made by entering the amount of accrued NOIC that is capitalized.
- 4) Determine the PBOPs exclusion. The authorized amount of PBOPs expense (line a) may only be revised pursuant to Commission acceptance of an SCE FPA Section 205 filing to revise the authorized PBOPs expense, in accordance with the tariff protocols. Accordingly, any amount different than the authorized PBOPs expense is excluded from account 926 (see note 3). Docket or Decision approving authorized PBOPs amount: ----
- 5) SCE shall make no adjustments to recorded labor amounts related to non-labor labor and/or indirect labor in Schedule 20.