
 GUAM WATERWORKS AUTHORITY	STANDARD OPERATING PROCEDURE	No.	SOP-2000-FIN-004
	Billing Adjustments Under Finance Division	Effective Date	3/15/2023
		Final Approver	 Miguel C. Bordallo, P.E. General Manager
		Revision Letter	A

1.0 Purpose

This Standard Operating Procedure (SOP) establishes the procedures for processing billing adjustments handled by the Finance division.

2.0 Scope

This SOP applies to all Guam Waterworks Authority's (GWA) employees who review and process the billing adjustments.

3.0 Policy

Processing of billing adjustments is governed by Guam laws; the provisions are complied with by GWA (see excerpts in **Attachment 1**).

4.0 Definitions

- 4.1. **1 Month:** 20 working days.¹
- 4.2. **1 Week:** 5 working days.²
- 4.3. **Billing adjustment:** manual or automated revenue adjustment to a customer's account in CC&B resulting from an adjudicated dispute, correction or back billing for additional consumption.
- 4.4. **Customer:** Person, firm, partnership, corporation, or association, or governmental department or agency, whose name appears on the records of the Guam Waterworks Authority as the party responsible and liable for receiving water service. The consumer or customer shall be the owner of the property to be served or a lawful tenant or agent of the owner regardless of the identity of the actual user of the service.
- 4.5. **Oracle Customer Care and Billing (CC&B):** GWA's Customer Information System (CIS) that manages information about customers such as addresses, contact numbers, customer queries, contacts, and billing determinants. The CIS is used to track all correspondence with customers and produce monthly billing invoices.
- 4.6. **Water Audit:** A review of records and data that traces the flow of water from its source and treatment, through the water distribution system, and through the customers' water meter. It is usually in the form of a worksheet or spreadsheet that details the sources and uses for water produced in the GWA water system.³

¹ Attachment "1", CCU GWA Resolution No. 18-FY2019, "Relative to Establishing a Policy on Time Standards for Issuing Back Bills for Faulty Water Meter"

² Same

³ M36 Water Audit and Loss Control Program, Manual of Water Supply Practices, 4th Edition

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5.0 Roles and Responsibilities

5.1.	General Manager (GM)	Approves this SOP and all its subsequent changes.
5.2.	Chief Financial Officer (CFO)	Oversees the development, revisions, and implementation of this SOP as its Policy Owner.
5.3.	Controller	Provides oversight, guidance, and applicable training to finance employees to ensure full compliance with this SOP including accurate calculation, proper documentation, timely processing of billing adjustments, and timely submission of the required data to the Operations personnel needed for the water audit ⁴ . Reviews this SOP annually and makes necessary changes to be presented to the CFO for consideration.
5.4.	Utility Service Administrator – Customer Care (USA – Customer Care)	Provides oversight, guidance, and applicable training to Customer Care Department (CCD) employees to ensure full compliance with this SOP.
5.5.	Utility General Accounting Supervisor (GAS)	Complies with the requirements of this SOP to include proper review and approval of billing adjustments under Finance to ensure that adjustments are accurately calculated, properly documented, and timely posted in the system. Ensure that billing adjustment data needed for the water audit is properly tracked and timely submitted to the Operations Personnel on a monthly basis.
5.6.	Accountant I Customer Care Representatives (CCR)	Complies with the provisions of this SOP. When confronted by a situation not covered by these procedures or requires clarification, seek guidance from the respective Supervisor, Manager or Administrator.

6.0 Procedure Description

6.1. **Back Billing:** GWA is authorized under the law to back bill additional consumption due to a faulty water meter or previous billing error subject to limitations and conditions documented in the CCU GWA Resolution No. 18-FY2019⁵ (see *flowchart*, **Attachment 2**).

6.1.1. **Limitation:** back bills are limited to four months, or four 30-calendar-day billing cycles immediately preceding confirmation of the faulty meter and charges are determined by using actual average daily consumption from the two-month or 60-calendar-day period following the installation of a properly functioning meter.

⁴ See separate GWA SOP on Water Audits for reference

⁵ CCU GWA Resolution No. 18-FY2019, "Relative to Establishing a Policy on Time Standards for Issuing Back Bills for Faulty Water Meter"

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- 6.1.2. **Conditions:** GWA Customers should be provided with clear and convincing evidence to support the back billing of customers due to faulty meters, accompanied by a clear and easy-to-understand back bill:
- 6.1.2.1. CCR shall send the customer a letter indicating the water meter has been replaced within two weeks of the meter exchange date.
 - 6.1.2.2. For failed water meters, CCR shall send the customer a letter indicating that the meter was tested and the account is under review for potential back billing within two and one-half months of the meter exchange date.
 - 6.1.2.3. If a back bill is required, GWA shall issue the bill and send the customer a letter with easily understandable calculations explaining charges for prior period water consumption within four months of the meter exchange date.
 - 6.1.2.4. The letter shall be sent either by customer service or finance employees depending on the types of letters to be issued to the customers as mentioned above (*Sample Automated Letter Template to Customers Issued by Finance, Attachment 3*).
- 6.1.3. Below are the procedures for back billing adjustments handled by Finance:
- 6.1.3.1. A team of two Accountant Is handle the back billing process as Counterparts. Counterpart 1 generates a back billing report and identifies those with failed meters. Report is given to Counterpart 2 who will calculate and determine the accounts eligible for back billing by running system generated reports with all the required data fields. The data is then transferred to the back billing spreadsheet for final computation and determination of whether a back bill is warranted. If warranted, Counterpart 2 makes entry into the customer's account in CC&B.
 - 6.1.3.2. Once done, the worksheets are returned Counterpart 1 for quality checks and validation. Once verified and signed by Counterpart 1, Counterpart 2 will post the entry in CC&B for subsequent billing to the customer.
 - 6.1.3.3. GAS reviews report monthly and compiles data in a back billing database.
 - 6.1.3.4. Customers may dispute the back billing adjustment entered by Finance. The dispute process is handled by the CCD⁶.
- 6.2. **GWA Owned Accounts:** GWA establishes metered water accounts for use at GWA owned properties. Like its customers, consumption is measured through meter reads and billed in CC&B. However, accounts are automatically adjusted immediately after

⁶ See SOP on Handling of Billing Disputes/Complaints Received by GWA

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billing in the amount equivalent to the amount billed as shown in the *Sample GWA Accounts Adjustment, Attachment 4*. This will be the same for sewer consumption, if billed.

- 6.3. **Port Authority of Guam (PAG) Accounts/Deduct Meter:** Two (2) of the PAG's accounts (4786100000 & 5786100000) are connected to a deduct meter. This deduct meter supplies water to consumers that have individual accounts with GWA and are separately billed by GWA based on actual usage. The 2 PAG accounts' water consumptions include the usage of these GWA customers; thus, PAG's account is adjusted to exclude the charges for these GWA customers based on the following procedures:
- 6.3.1. Every 20th of the month, Accountant I obtains all necessary readings of the deduct meter in CC&B, and GWA customer accounts supplied by the PAG water meter.
- 6.3.2. Accountant I prepares the adjustment worksheet and inputs the adjustment in CC&B.
- 6.3.3. The worksheet is submitted to the Utility General Accounting Supervisor (GAS) for review. If the adjustment is correct, GAS posts the adjustment in CC&B as shown in the *Sample PAG/Deduct Meter Accounts Adjustments, Attachment 5*.
- 6.4. **Billing Adjustments Data for the Water Audit:** GAS should run the CC&B report to track billing adjustments data needed for the Water audit and submit it to the USA-Ops or Management Analyst on or before the 10th of the following month.⁷
- 6.5. **Billing Adjustment Resulting from Adjudicated Billing Dispute:** Adjustments resulting from a billing dispute shall be handled by CCD. The adjusted amount should be checked and approved by the GAS before it is communicated to the customer. Refer to SOP-1200-CS-001, Billing Complaint Adjustment Dispute Appeal.

7.0 Document Approvals

Role	Position	Name of Approver	Approval Signature	Date Approved
Authors	Utility GAS Management Analyst 1	Mercedes F. Poliarco & Elgine E. Alfonso	Approval on File	On File
Policy Owner	Chief Financial Officer	Taling M. Taitano, CPA, CGFM	Approval on File	On File
Final Approver	General Manager	Miguel C. Bordallo, P.E.	Page 1	Page 1

In accordance with existing Guam and Federal laws, the contents of this SOP were reviewed thoroughly by its Policy Owner and were found to be:

appropriate for publication on the GWA website without compromising the security of GWA's system or the public's health and safety.

⁷ See SOP on Water Audit Handled by Asset Management

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not appropriate for publication on the GWA website because it might jeopardize the security of GWA's system or the public's health and safety.

8.0 Records of Revisions

All suggestions for improvement shall be directed to the Policy Owner indicated below. The Policy Owner will consider the input received, develop recommendations on how to address the suggestions, and obtain authorization to make the recommended changes. Updates, revisions, corrections, and waivers to this SOP shall be made in writing and approved by the GM.

8.1. Policy Owner: Chief Financial Officer (CFO)

8.2. Authorization: General Manager

Effective Date	Revision Letter	Document Author	Description of Change
Page 1	A	Mercedes F. Poliarco & Elgine E. Alfonso	Initial Release of Policy/Procedure

9.0 References

- 9.1. Current Procedures Provided by the UGA Supervisor
- 9.2. Guam Code Annotated
- 9.3. CCU GWA Resolution No. 18-FY2019 - Relative to Establishing a Policy on Time Standards for Issuing Back Bills for Faulty Water Meter
- 9.4. SOP on Processing and Issuance of GWA Billing Statement
- 9.5. 12 GCA §12026 and §12127. Estimated Billings
- 9.6. 12 GCA §12027 and §12128. Back Billing

Attachment 1: CCU GWA Resolution No. 18-FY2019 and Applicable Law



CONSOLIDATED COMMISSION ON UTILITIES
Guam Power Authority | Guam Waterworks Authority
P.O. Box 2977 Hagatna, Guam 96932 | (671)649-3002 | guamccu.org

GWA RESOLUTION NO. 18-FY2019

**RELATIVE TO ESTABLISHING A POLICY ON TIME STANDARDS FOR ISSUING
BACK BILLS FOR FAULTY WATER METERS**

WHEREAS, under 12 G.C.A. § 14105, the Consolidated Commission on Utilities (“CCU”) has plenary authority over financial, contractual, and policy matters relative to the Guam Waterworks Authority (“GWA”); and

WHEREAS, the Guam Waterworks Authority (“GWA”) is a Guam Public Corporation established and existing under the laws of Guam; and

WHEREAS, 12 GCA § 12128 allows for back billing of additional consumption due to faulty water meters or previous billing errors; and

WHEREAS, back bills are limited to four months, or four 30-day billing cycles immediately preceding confirmation of the faulty meter and charges are determined by using actual average daily consumption from the two month or 60-day period following the installation of properly functioning meter; and

WHEREAS, delayed back bill notifications lacking clear explanations and supporting calculations are creating confusion and dissatisfaction for Customers; and

WHEREAS, GWA is required to provide clear and convincing evidence to support back billing customers for consumption due to faulty meters; and

WHEREAS, good business practice requires timely issuance of clear and easy to understand back bills; and

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Attachment 1: CCU GWA Resolution No. 18-FY2019 and Applicable Law (Cont.)

1 **WHEREAS**, management of GWA request the Consolidated Commission on Utilities to
2 adopt the proposed **POLICY ON TIME STANDARDS FOR BACK BILLING FAULTY WATER**
3 **METERS**, including the Time Standard included as Attachment A.

4
5 **NOW BE IT THEREFORE RESOLVED**, the Consolidated Commission on Utilities
6 does hereby approve the following:

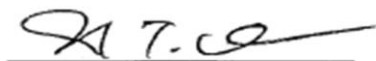
- 7 1. GWA shall send customer a letter indicating water meter has been replaced
8 within two weeks of meter exchange date.
- 9 2. For failed water meters, GWA shall send customer a letter indicating meter was
10 tested and account is under review for potential back billing within two and
11 one-half months of meter exchange date.
- 12 3. If a back bill is required, GWA shall issue the bill and send customer a letter
13 with easily understandable calculations explaining charges for prior period
14 water consumption within four months of the meter exchange date.

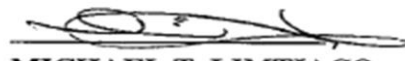
15
16 **RESOLVED**, that the Chairman certified and the Board Secretary attests to the adoption
17 of this Resolution.

18
19 **DULY AND REGULARLY ADOPTED**, this 26th day of February, 2019.

20
21 Certified by:

21 Attested by:

22 

22 

23 **JOSEPH T. DUENAS**
24 Chairperson
25 Consolidated Commission on Utilities

23 **MICHAEL T. LIMTIACO**
24 Secretary
25 Consolidated Commission on Utilities

26 //

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Billing Adjustments Under Finance Division

Attachment 1: CCU GWA Resolution No. 18-FY2019 and Applicable Law Cont.

SECRETARY'S CERTIFICATE

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I, **Michael T. Lintiaco**, Board Secretary of the Consolidated Commission on Utilities as evidenced by my signature above do hereby certify as follows:

The foregoing is a full, true and accurate copy of the resolution duly adopted at a regular meeting by the members of the Guam Consolidated Commission on Utilities, duly and legally held at a place properly noticed and advertised at which meeting a quorum was present and the members who were present voted as follows:

AYES:	<u>4</u>
NAYS:	<u>0</u>
ABSTENTIONS:	<u>0</u>
ABSENT:	<u>1</u>

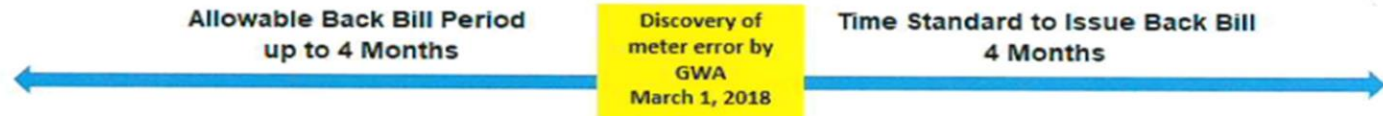
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Billing Adjustments Under Finance Division

Attachment 1: CCU GWA Resolution No. 18-FY2019 and Applicable Law Cont.

Proposed Time Standard Back Billing for Water Meter Errors



	November 2017 Month 1	December 2017 Month 2	January 2018 Month 3	February 2018 Month 4	March 2018 Month 1	April 2018 Month 2		May 2018 Month 3		June 2018 Month 4										
					Week 1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
Four billing cycles immediately preceding the discovery of meter error																				
Water meter exchange																				
Water meter testing																				
Subsequent daily consumption data collection from new meter (2 months)																				
Review of old meter test results, calculation and issue of back bill																				

Note: one week = 5 working days; one month=20 working days

Policy recommendation:

- 1) Send customer a letter indicating meter has been replaced within 2 weeks of meter exchange date.
- 2) For failed meters, send customer a letter indicating meter was tested and account is under review for potential back billing within 2.5 months of meter exchange date.
- 3) If back bill required, send customer a letter with easily understandable calculations explaining charges for prior period water consumption.

Billing Adjustments Under Finance Division

Attachment 1: CCU GWA Resolution No. 18-FY2019 and Applicable Law Cont.

12 GCA §12026/§12127. Estimated Billings (emphasis added)

Except as provided in §12027 or §12128 of this title, GWA may NOT bill consumers for consumption based upon estimated usage.

- All bills shall be rendered only upon actual readings taken within no more than seventy (70) days of the billing, provided, that regular bills are sent at approximately thirty (30) day intervals, and further provided that effective July 1, 1994, all meters shall be read at least every forty (40) days unless the Public Utilities Commission (PUC) has approved a billing plan to read the meters approximately every two (2) months and estimate every other bill.
- All estimated bills shall clearly reflect that they are based on estimated readings. After July 1, 1994, all estimated billings permitted pursuant to this section and §12027 or § 12128, Title 12, Guam Code Annotated, shall be allowed only if the PUC has approved a comprehensive billing plan permitting estimated readings as permitted by said sections, and has established a formula for determining the estimated bills and has established a formula to ensure that all under- and over-estimated bills be fully adjusted for actual usage at the next subsequent billing based on actual usage.
- If a utility fails to read a meter for more than seventy (70) days, it can only charge the customer for actual usage based upon consumption between the dates of a new actual reading of the customer's meter and a subsequent timely reading to determine actual usage, and subsequent timely readings thereafter.
- In the event of a natural disaster such as a typhoon, earthquake, tidal wave or other natural disaster or unusual circumstances, the Governor may by executive order, extend this seventy-(70) day period for readings of the utility in question, up to a period of one hundred twenty (120) days, in increments of fifteen (15) days at a time, with any subsequent orders signed at least three (3) days after the previous order, which orders may not cumulatively extend the time for billing beyond a total of one hundred twenty (120) days from the date of the last billing.

This section shall not apply in any case where the utility proves that there was fraud or tampering with the meter in question on the part of the consumer or by an agent or employee of the consumer, or where there is proof of fraud, collusion or conspiracy by the consumer to pay less than the proper charges to the utility concerned.

If the meter in question is inaccessible to the utility's meter readers as a result of the fault of the consumer, and the consumer has been notified in writing of such inaccessibility, then this section shall not apply and the utility can make estimated billings until the meter is accessible.

Billing Adjustments Under Finance Division

Attachment 1: CCU GWA Resolution No. 18-FY2019 and Applicable Law Cont.

12 GCA §12027/§12128. Back Billing (emphasis added)

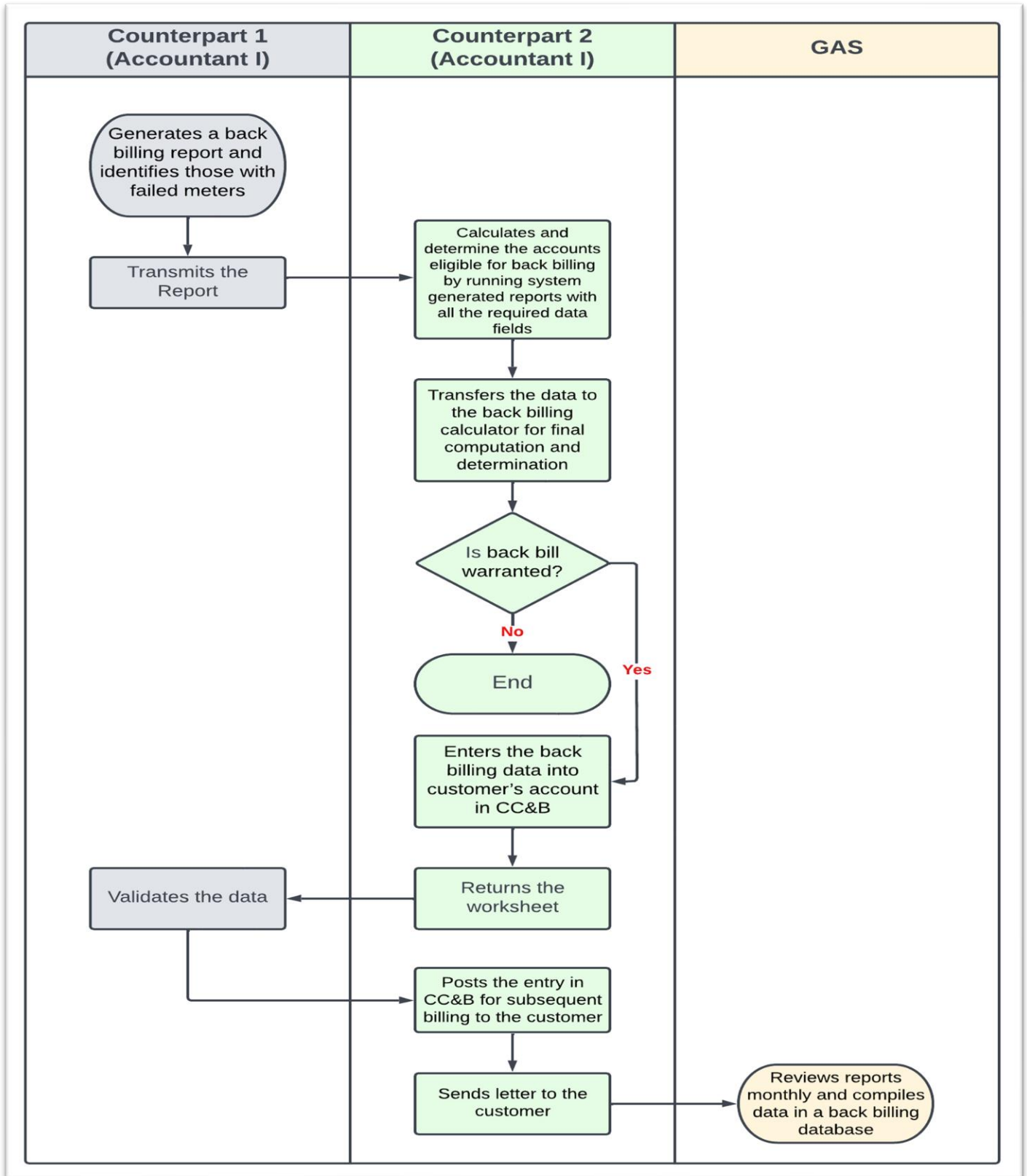
GWA may NOT back bill customers for additional consumption of water or sewer due to faulty meters or previous billing errors, except as provided in this section.

- In cases of non-functioning or defective meters, GWA is prohibited from back billing customers for additional consumption of water based upon estimated usage except for back billing not exceeding the four (4) billing cycles of approximately thirty (30) days each immediately preceding the discovery by such utility of the error, and not to exceed four (4) months, for the reasonably estimated usage for such cycles, using reasonable estimates based upon subsequent actual average daily consumption by the consumer over a two (2) month period, or other formula, with any such other formula to approved by the Public Utilities Commission.
- In cases of other billing errors or omissions GWA is prohibited from back billing customers for additional consumption of water and sewer except for back billing not exceeding the four (4) billing cycles of approximately thirty (30) days each immediately preceding the discovery by such utility of the error, and not to exceed four (4) months.
- The time limitations of this section shall not apply in any case where a meter is shown by the utility to have been damaged or to be unavailable to be read as a result of actions or negligence of the consumer, where there is active fraud or tampering with the meters in question on the part of the consumer or by an agent or employee of the consumer, or where there is proof of fraud, collusion or conspiracy by the consumer to pay less than the proper charges for water, sewer or power.

For purposes of this Section, the burden of proof shall be on the utility by clear and convincing evidence that the meters were actually read.

Billing Adjustments Under Finance Division

Attachment 2: Back Billing Adjustment Under Finance Flowchart



Billing Adjustments Under Finance Division

Attachment 3: Sample Letter Template to Customers Issued by Finance



Account Id: [REDACTED]
 Service Location: [REDACTED]

On 02/11/2022, the water meter assigned to your service location was replaced. We have tested and confirmed that the meter was faulty and did not accurately measure consumption. As a result, your account was underbilled. Current regulations limit backbilling to no more than four billing cycles preceding this discovery. We have computed the charges for estimated additional consumption based upon the subsequent actual average daily consumption of the new meter over a two-month period and have determined that your backbill amount is \$ 24.46. The charges are detailed below and will appear on your next bill.

	Days	Usage		Daily Avg Gals (A2/A1)	B
Month 1	32	4,176 gals			152
Month 2	28	4,961 gals			
Total A1	60	9,137 A2			

	Usage (gals)					Backbilling Calculation				
	As Billed		Adjusted							
	Days C	Billed D	Billed Daily Avg D/C	Daily Avg B	Est Usage E (B x C)	For Backbilling F (E-D)	1 st 5,000 gals x \$0.0030119	Over 5,000 gals x Eff Rate*	Surcharge x Eff Rate*	Total
11/8/2021	32	1,792	56	152	4,864	3,072	9.25	0.00	0.00	9.25
12/7/2021	29	922	32	152	4,408	3,486	10.49	0.00	0.00	10.49
1/7/2022	31	3,009	97	152	4,712	1,703	5.12	0.00	0.00	5.12
2/8/2022	32	5,000	156	152	4,864	-136	-0.40	0.00	0.00	-0.40
	124	10,723	86	152	18,848	8,125	\$ 24.46	\$ -	\$ -	\$ 24.46

* Effective Rates: 10/1/2020
 Over 5,000 gals 0.01183
 Surcharge 3.60%

We apologize for the inconvenience. If you are experiencing financial hardship, we offer you a **12-month payment plan for this bill**. To take advantage of this offer, please call our GWA Call Center at 647-7800/7803 or e-mail us at customers@guamwaterworks.org or visit our offices at: Gloria B. Nelson Public Service Building, Fadian Mangilao (M - F 7AM-5PM), Julale Shopping Center (M - F 8AM - 5PM) or Upper Tumon (M - F 7:30AM - 6PM and Sat 8:00AM - 12:00PM).

Billing Adjustments Under Finance Division

Attachment 3: Sample Automated Letter Template to Customers Issued by CCD

07-07-2021

Account Id: [REDACTED]

Service Location: [REDACTED]

[REDACTED]

We have confirmed that the water meter assigned to measure water consumption at your service location did not function properly. The water meter failed to accurately measure consumption. As a result, the account was under billed. As of [REDACTED], the water meter has been replaced.

In accordance with current regulations, your account will be back billed *no more* than 4 month's average consumption. 12GCA Section 12027, ***GWA Rules and Regulations state:***

"In the event of non-functioning or defective meters, GWA shall not back bill customers for additional consumption of water based upon estimate usage, except for back billing not to exceed the four billing cycles immediately preceding the discovery by GWA of such an error, and not to exceed four (4) months, for the reasonable estimated usage for such billing cycles, using reasonable estimates based upon the subsequent actual average daily consumption by the consumer over a two (2) month period, or other formula, as prescribed by the Public Utilities Commission."

We sincerely apologize for the obvious inconvenience this malfunctioning meter issue may have caused and we assure you that all necessary steps are being taken to ensure that the meter is now functioning. We offer you up to 12-month payment term for this back bill. Should you wish to pay this back bill under these terms, please call our GWA Call Center at 647-7800 or 647-7803 or visit our main office in Gloria B. Nelson Public Service Building, Fadian Mangilao (7am to 5pm) or our 2 GPWA Satellite Offices in Julale Shopping Center (8am to 5pm) or Upper Tumon (7:30am to 6pm). Our email address is customers@guamwaterworks.org. We truly value our relationship with you and assure you that we are available to answer any questions or inquiries you may have regarding this issue or any other GWA related issue.

GWA Customer Service

Billing Adjustments Under Finance Division

Attachment 4: Sample GWA Accounts Adjustment

Oracle Utilities Customer Care and Billing

Home Menu Admin History Control Central Account Information

Account Financial History Bookmark Clear Save Refresh

Main

Account Info [REDACTED] \$0.00 Account ID [REDACTED]

	Arrears Date	Financial Transaction Type	Current Amount	Current Balance	Payoff Amount	Payoff Balance
	10-17-2022	Bill Segment	\$29.92	\$0.00	\$29.92	\$0.00
	10-17-2022	Bill Correction - Water	-\$29.92	-\$29.92	-\$29.92	-\$29.92
	09-16-2022	Bill Segment	\$31.15	\$0.00	\$31.15	\$0.00
	09-16-2022	Bill Correction - Water	-\$31.15	-\$31.15	-\$31.15	-\$31.15
	08-16-2022	Bill Segment	\$29.12	\$0.00	\$29.12	\$0.00
	08-16-2022	Bill Correction - Water	-\$29.12	-\$29.12	-\$29.12	-\$29.12
	07-15-2022	Bill Correction - Water	-\$29.70	\$0.00	-\$29.70	\$0.00
	07-15-2022	Bill Segment	\$29.70	\$29.70	\$29.70	\$29.70
	06-14-2022	Bill Correction - Water	-\$33.01	\$0.00	-\$33.01	\$0.00
	06-14-2022	Bill Segment	\$33.01	\$33.01	\$33.01	\$33.01
	05-16-2022	Bill Segment	\$30.61	\$0.00	\$30.61	\$0.00
	05-16-2022	Bill Correction - Water	-\$30.61	-\$30.61	-\$30.61	-\$30.61
	04-15-2022	Bill Correction - Water	-\$32.75	\$0.00	-\$32.75	\$0.00
	04-15-2022	Bill Segment	\$32.75	\$32.75	\$32.75	\$32.75
	03-17-2022	Bill Correction - Water	-\$28.67	\$0.00	-\$28.67	\$0.00
	03-17-2022	Bill Segment	\$28.67	\$28.67	\$28.67	\$28.67
	02-14-2022	Bill Segment	\$30.18	\$0.00	\$30.18	\$0.00
	02-14-2022	Bill Correction - Water	-\$30.18	-\$30.18	-\$30.18	-\$30.18
	01-13-2022	Bill Segment	\$31.77	\$0.00	\$31.77	\$0.00
	01-13-2022	Bill Correction - Water	-\$31.77	-\$31.77	-\$31.77	-\$31.77
	12-15-2021	Bill Correction - Water	-\$30.18	\$0.00	-\$30.18	\$0.00
	12-15-2021	Bill Segment	\$30.18	\$30.18	\$30.18	\$30.18
	11-16-2021	Bill Correction - Water	-\$33.07	\$0.00	-\$33.07	\$0.00
	11-16-2021	Bill Segment	\$33.07	\$33.07	\$33.07	\$33.07
	10-14-2021	Bill Correction - Water	-\$35.94	\$0.00	-\$35.94	\$0.00

Get More...

Alerts

Last Contact: 1,781 days ago - ONEDERA, PAULINE

Current Context

AUTHORITY

Government, \$0.00

Financial Information

Current Balance \$0.00

Last Billed 10-17-2022, \$29.92, Due Date 11-01-2022

Previous Bill 09-16-2022, \$31.15

Next Bill Date 11-16-2022

Customer Contact

Favorite Links

Favorite Scripts Search

Current To Do

Old Account Search Search

Old Account Id

Billing Adjustments Under Finance Division

Attachment 5: Sample PAG/Deduct Meter Accounts Adjustments

GUAM WATERWORKS AUTHORITY
 PORT AUTHORITY OF GUAM
 DEDUCT METER ADJUSTMENT - 4786100000
 Billing Date Jan 20, 2022

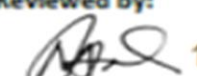
Water	Per Bill	Meter #	Adjust: Deduct	Should be
			Meter Reading	PAG Bill
Consumption	2,295,700		1,516,050	779,650
		R-W-GOV		
Basic Charge	\$ 269.31		-	269.31
Consumption Charge	\$ 33,801.89	\$	22,322.32	\$ 11,479.57
Surcharge	\$ 1,226.56	\$	803.60	\$ 413.26
Total Water Revenue	\$ 35,297.76	\$	23,125.92	\$ 12,162.14
Waste Water				
Consumption	1,836,560		1,212,840	623,720
		R-WW-GOV		
Consumption Charge	\$ 21,304.10	\$	14,068.94	\$ 7,235.15
Surcharge	\$ 766.95	\$	506.48	\$ 260.47
Total Waste Water Revenue	\$ 22,071.05	\$	14,575.43	\$ 7,495.62
Total Revenue	\$ 57,368.81	\$	37,701.35	\$ 19,657.76

DEDUCT METER ADJUSTMENT - 5786100000
 Billing Date Jan 20, 2022

Water	Per Bill	Meter #	Adjust: Deduct	Should be
			Meter Reading	PAG Bill
Consumption	2,047,428		1,516,050	531,378
Basic Charge	\$ 269.31		-	269.31
Consumption Charge	\$ 30,146.33	\$	22,322.32	\$ 7,824.01
Surcharge	\$ 1,094.96	\$	803.60	\$ 281.66
Total Water Revenue	\$ 31,510.60	\$	23,125.92	\$ 8,374.98
Waste Water				
Consumption	1,637,942		1,212,840	425,102
Consumption Charge	\$ 19,000.13	\$	14,068.94	\$ 4,931.19
Surcharge	\$ 684.00	\$	506.48	\$ 177.52
Total Waste Water Revenue	\$ 19,684.13	\$	14,575.43	\$ 5,108.71
Total Revenue	\$ 51,194.73	\$	37,701.35	\$ 13,483.69

Prepared by:

 Marie Santos, Accountant I

Reviewed by:

 Ched Poliarco, GAS