REVISED GUIDELINES ON THE CENTRALIZED COLLECTION SYSTEM OF DOMESTIC WHARFAGE DUES COLLECTIBLE FROM PETRON CORP., CALTEX PHILS., INC. AND PILIPINAS SHELL PETROLEUM CORP.

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1. Authority

Section 6(a) (iii) Presidential Decree No. 857.

2. Rationale

2.1. The refineries of the oil companies where the loading activities are done are located as follows:

Oil Company

Location/ Refinery

PMO/PTO

Petron Corp.

Bataan Refinery

PTO Limay Bataan

Caltex Phils. Inc.

San Pascual Refinery

PMO Batangas

Pilipinas Shell Petroleum Corp.

Tabangao Refinery

PMO Batangas (baseport)

2.2. Majority of the depots of these oil companies where unloading activities are made are located in far flung areas away from a PMO baseport or terminal office.

2.3 To capture the complete revenue collectible from these oil companies, the centralized collection system at the loading ports for both loading and unloading domestic wharfage dues shall be continued based on the mechanics itemized hereunder.

3. Mechanics

3.1. The oil companies shall continue to maintain a cash deposit in the ports of loading equivalent to:

Option 1. Cash deposit equivalent to the oil company's average monthly loading and unloading domestic wharfage dues (computed based on the last three months shipments, divided by 3). Replenishment/Payment of the billings shall be made not later than every 25th day of the month. cdasia

Option 2. Cash deposit equivalent to the oil company's average 15-day loading and unloading domestic wharfage dues (computed based on the last 1½ months shipments, divided by 3). Replenishment/Payment of the billings shall be made not later than every 10th and 25th day of the month.

3.2. The cash deposit shall be maintained at PMO North Harbor for the loading port of Limay Bataan and PMO Batangas for the loading ports in San Pascual Batangas and Tabangao Batangas.

3.3. It shall be the responsibility of the Port Manager of the loading port to regularly monitor the cash deposit and see to it that it is sufficiently maintained as provided in 3.1 above.

3.4. Each oil shipment shall be covered by a Wharfage Clearance Certificate (WCC).

3.5. The basis for determining the loading wharfage dues shall be the volume loaded as indicated in the cargo manifest.

3.6. The basis for determining the unloading wharfage dues shall be 99.5% of the volume loaded. The 0.5% shall provide for the loss due to evaporation, spillage and other factors, based on industry standard.

3.7. The Wharfage Clearance Certificate (WCC) shall be pre-numbered. It shall be prepared properly and legibly in five (5) copies distributed as follows:

Original

-

Copy for Oil Company

Duplicate

-

Copy for Port of Unloading

Triplicate

-

Copy for PMO Finance Section

Quadruplicate

-

Copy for PMO Operations Section

Quintuplicate

-

Copy for Shipping Agent

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If there are two or more ports of unloading, the "Copy for Port of Unloading" shall be reproduced/xeroxed correspondingly. The reproduced/xeroxed copies shall likewise be signed as specified hereunder.

3.8. The official format of the WCC shall be as follows(Text/format available at Office of the National Administrative register (ONAR), U.P. Law Center, Diliman, Quezon City)

3.9. For cargoes intended/destined to different ports of unloading, the port of loading should properly indicate the volume to be unloaded separately to each PMO/PTO reflecting the exact location of the oil depot.

3.10. For proper guidance of the loading and unloading ports, an updated listing of the location of the oil depots shall be provided by Head Office Commercial Services Department indicating the applicable rate of wharfage dues to be imposed.

3.11. The WCC shall be signed by the Terminal Supervisor or the Terminal Operations Officer in the ports of loading duly countersigned by the authorized representative of the oil company concerned.

3.12. Two copies of the WCC shall be retained by the port of loading, one copy each for the Operations Section and Finance Section for proper recording and accounting.

3.13. The "Copy for Port of Unloading" of the WCC shall be presented by the authorized representative of the Oil Company to the port/s of unloading. It will serve as an authority for the port of unloading to clear the vessel after unloading its cargoes. This copy shall be retained by the port of unloading to support the granting of vessel clearance. This shall be forwarded to the Finance Section for proper recording and accounting.

3.14. The Operations Section-Port of Loading shall submit a Monthly Summary of WCC issued to the Finance Section-Port of Loading not later than three days after the 25th day cut-off date.

3.15. The Port of Loading shall charge against the deposit or bill the domestic wharfage dues on the oil shipments based on the amount declared in the Wharfage Clearance Certificate duly reconciled with the Surveyor's Report being submitted to them by the oil company.

3.16. The port of unloading shall record as Inter-PMO Receivable the domestic wharfage dues-unloading creditable to them based on the amount declared in the WHARFAGE CLEARANCE CERTIFICATE. A Monthly Schedule of Inter-PMO Receivable shall be submitted to H.O.-Treasury Department not later than the 10th day of the following month.

3.17. In case of volume discrepancies arising from the difference between "Volume to be Unloaded" per WCC and volume actually unloaded, it shall be reconciled by Head Office-Treasury Department as follows:

> 3.17.1. The actual volume unloaded per vessel per port is reflected in the Monthly Summary of Stockpoints Receipts, based on the independent Surveyors Report, being submitted by the oil companies to Treasury Department. It shall be used by Treasury Department to determine the correct volume per vessel per port of unloading.
>
> 3.17.2. It shall be reconciled monthly by the Treasury Department with the Monthly Report of Undistributed Collections being submitted by the loading ports and the Schedule of Inter-PMO Receivables being submitted by the ports of unloading.
>
> 3.17.3. Any under-payment on Wharfage Dues — unloading shall be billed and collected by Treasury Department from the Oil Company concerned.
>
> 3.17.4. The reconciled figures shall be used as basis in crediting the unloading port concerned.
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> 3. 17.5. The Inter-Office Credit Memo (IOCM) issued by Treasury Department shall, therefore, be used by the

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unloading port concerned to adjust, if necessary, its previous entry on Inter-PMO Receivable Account.

3.17.6. The Inter-PMO Receivable recorded in the books of the port/s of unloading shall be closed to CO/PMO Clearing Account Current Deposit (8-70-770) upon receipt of the Monthly Statement of Account Reconciliation and the IOCM from Head Office-Controllership Department.

3.18. The total domestic wharfage dues for loading and unloading collected at the ports of loading shall be treated as follows:

3.18.1. Domestic Wharfage Dues-Loading

3.18.1.1. The domestic wharfage dues-loading collected monthly for Option 1 and semi-monthly for Option 2 by the loading port shall be accordingly credited to the loading port.

3.18.2. Domestic Wharfage Dues-Unloading

3.18.2.1. The domestic wharfage dues-unloading collected monthly for Option 1 and semi-monthly for Option 2 creditable to the port/s of unloading shall be recorded as Undistributed Collection of the port of loading and shall be credited to the unloading port/s under the Inter-Office Billing and Collection System provided in PPA Memorandum Order No. 10-91.

3.18.2.2. The Port of Loading shall submit a Monthly Report of Undistributed Collection/IOCM to the Head Office-Treasury Department not later than the 10th day of the following month.

3.18.3. The following distribution and clearing units are hereby directed to submit their respective reports on the due dates prescribed above.

3.18.3.1. from PMO Limay-Operations/PMO Batangas-Operations
3.18.3.2. to PMO North Harbor-Finance/PMO Batangas-Finance
3.18.3.3. to PDO Manila/PDO Luzon
3.18.3.4. to H.O.-Treasury Dept.
3.18.3.5. to H.O.-Controllership Dept.
3.18.3.6. to PDO/s concerned
3.18.3.7. to PMO/s concerned

4. Repealing Clause

This Memorandum Circular revokes PPA Memorandum Circular No. 13-85.

5. Effectivity

This Memorandum Circular takes effect immediately.

For strict compliance.

Adopted: 20 Oct. 1999

(SGD.) JUAN O. PEÑA
General Manager

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