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FEB 06 2004



PPA Memorandum Circular  
Number 05 -2004

To : All Concerned

Subject : **Guidelines on Protested Accounts**

### 1. Authority

- 1.1. Section 6a)(iii) of Presidential Decree 857
- 1.2. Section 22 of Presidential Decree 857

### 2. Definition of Terms

- 2.1. Protested account refers to an account where a protest was filed by the port user contesting a billing due to policy issue or due to erroneous computation.
- 2.2. Protest on policy issue shall mean a protest contesting the basis of the billing or assessment, which includes application of the tariff rates/regulations, corporate policies and the like.

### 3. Procedural and Documentary Requirements for Protested Accounts

#### 3.1. Protest on Policy Issue

- 3.1.1. For protests due to policy issue, the aggrieved port user shall file with the PMO concerned not later than ten (10) calendar days from the date of receipt of the bill, assessment or collection demand a "Notice of Protest." The official form is incorporated in this guidelines as Annex A. The pre-numbered Notice of Protest shall be provided by the PMO concerned.
- 3.1.2. The aggrieved port user shall pay "under protest" at least 50% of the protested billing or assessment.
- 3.1.3. The Port Manager shall render a ruling or resolution on the protest within thirty (30) calendar days stating the laws, rules and regulations as basis thereof.

#### VISION

*By 2010, PPA shall have met the international standards in port facilities and services in at least ten (10) ports in support of national development.*

#### MISSION

*We commit to provide reliable and responsive services in our ports, sustain development of our port communities and the environment, and be a model corporate agency of the government.*

- 3.1.4. Any port user aggrieved by the above ruling may, within ten (10) calendar days from notification of the ruling, appeal to the PDO exercising jurisdiction over the PMO from where the questioned decision emanates.
- 3.1.5. In case of protested ICD or COA assessment, the ICD Manager shall render a ruling or resolution on the protest in consonance with PPA Memorandum Order No. 36-98, within thirty (30) calendar days, likewise stating the laws, rules and regulations as basis thereof.
- 3.1.6. If not satisfied with the action taken by the PDO/ICD Manager, the port user may, within ten (10) calendar days from receipt of notice of the ruling, further appeal to the General Manager whose decision on all protested billing/assessment shall be final.
- 3.1.7. Failure of the port user to perfect the appeal within the period prescribed herein shall render the decision of the PMO or the PDO/ICD, as the case may be, final and executory and payment shall be made within three (3) calendar days from receipt of said PMO/PDO/ICD ruling.
- 3.1.8. For perfected appeal, the port user shall pay the remaining balance within three (3) calendar days from receipt of the final resolution on the protest.

### 3.2. Protest due to Error in Computation

- 3.2.1. In case of protest due to error in computation/mathematical inaccuracy, the port user shall return the bill, assessment or demand letter not later than three (3) calendar days from the date of receipt of the bill, assessment or collection demand together with a "Request for Recomputation." The official form is incorporated in this guidelines as Annex B.
- 3.2.2. The corrected bill or assessment shall be prepared by PMO/ICD within three (3) calendar days from date of receipt of the Request for Recomputation and the port user shall pay within three (3) calendar days from receipt of the corrected billing.

#### 4. Imposition of Interest Charges

- 4.1. Interest charges shall be imposed reckoned from the day following the due date of the principal amount due as prescribed under PPA Administrative Order No. 01-2002.
- 4.2. The rate of interest charges shall be based on existing guidelines.

#### 5. Imposition of Penalty Charges

- 5.1. As an exception to the existing guidelines, the reckoning date for the imposition of penalty charges on protested accounts shall be after three (3) calendar days from receipt of the final resolution/decision on the protest on the corrected amount of billing/assessment, as applicable.
- 5.2. The rate of penalty charges shall be based on existing guidelines.

#### 6. Separability Clause

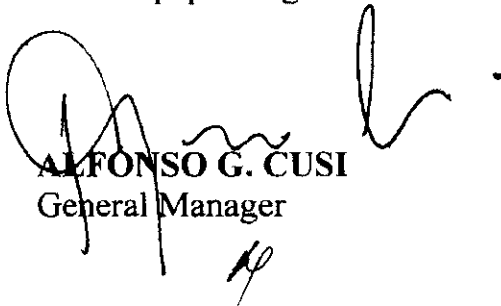
If, for any reason, any section or provision of this Order is declared to be invalid, the other sections or provisions which are not affected shall continue to be in full force and effect.

#### 7. Repealing Clause

All orders, rules and regulations, policies, guidelines, memoranda and circulars, or portions thereof which are inconsistent herewith, are hereby revoked, repealed or amended accordingly.

#### 8. Effectivity

This Circular shall take effect fifteen (15) days after publication in a newspaper of general circulation.



**ALFONSO G. CUSI**  
General Manager

Published in the Philippine Star - February 12, 2004

Effectivity Date - February 27, 2004 3

No. \_\_\_\_\_

NOTICE OF PROTEST

The Port Manager  
PMO \_\_\_\_\_

This is a formal protest on the policy of PPA involving the **billing/invoices enumerated** below:

PROTESTED POLICY: \_\_\_\_\_

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Invoice No.

Amount

\_\_\_\_\_  
Company Name of Port User

By:

\_\_\_\_\_  
Signature Over Printed Name

\_\_\_\_\_  
Designation

Received by: \_\_\_\_\_

Date : \_\_\_\_\_

No. \_\_\_\_\_

REQUEST FOR RECOMPUTATION

The Port Manager  
PMO \_\_\_\_\_

This is a formal request for recomputation of the billing/invoices enumerated below:

<u>Invoice No.</u>	<u>Billed As</u>	<u>Should Be Billed As</u>	<u>Justification</u>
	Ⓜ	Ⓜ	

\_\_\_\_\_  
Company Name of Port User

By:

\_\_\_\_\_  
Signature Over Printed Name

\_\_\_\_\_  
Designation

Received by: \_\_\_\_\_

Date : \_\_\_\_\_