

REVENUE MEMORANDUM ORDER No. 88-98 issued December 9, 1998 delegates the authority of approving Certification by Procurement Officer on the unavailability of suitable substitutes of exclusively manufactured or distributed supplies/materials/equipment as follows: a) up to P50,000 - Assistant Commissioner of the Financial and Administrative Service; b) from P50,001 to P2,000,000 - Deputy Commissioner of the Resource Management Group; and c) P2,000,001 and above - Commissioner of Internal Revenue.