



REPUBLIC OF LIBERIA
PUBLIC PROCUREMENT & CONCESSIONS COMMISSION
 EXECUTIVE MANSION GROUNDS, CAPITOL HILL, MONROVIA, LIBERIA
 WEBSITE: www.ppcc.gov.lr PHONE SHORT CODE: 4357 Executive Mansion Grounds, Capitol Hill, Monrovia, Liberia



Ref. PPCC/RL/CEO/00229/26'

March 3, 2026

Cllr. Benjamin B. Stewart, Jr.
EXECUTIVE DIRECTOR
 Board of Tax Appeal
 Monrovia, Liberia

Dear Cllr. Stewart:

Subj: APPROVAL OF BOARD OF TAX APPEAL ANNUAL CORE AND SBA PROCUREMENT PLAN FOR FISCAL YEAR 2026.

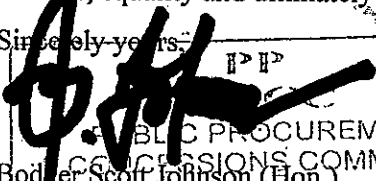
We present our compliments and wish to acknowledge receipt of your communication dated February 3, 2026, which sought the approval of the Commission for the Board of Tax Appeal (BOTA) Annual Core and SBA Procurement Plan for Fiscal Year 2026.

Following thorough review, the Commission hereby approves Board of Tax Appeal Annual Core and SBA Procurement Plan for Fiscal Year 2026 in accordance with *Section 40 (3)* of the PPCA, 2026, and informs the Board of Tax Appeals that its Annual Core and SBA Procurement Plans Procurement Plan for 2026 will be duly forwarded to the Ministry of Finance and Development Planning (MFDP); and that the MFDP will process allotments in keeping with the approved procurement plan. The Commission counsels that you observe *Section 40 (5) of the PPCA, 2010, which states "each Procuring Entity, shall, on a quarterly basis and whenever it becomes necessary, review and update its procurement plans and notify the Commission in writing and the Minister of Finance of any material changes in its plan. However, an updated procurement plan shall accompany said notice to the Commission."*

Please note that an approval of a method on the procurement plan is deemed as the Commission's full approval and as such, a Procuring Entity will not be required to again request the use of said approved method.

The Public Procurement and Concessions Commission admonishes and deems it a priority that you remain primarily in compliance with the PPCA, 2010, as we jointly aspire to achieve transparency, accountability, fairness, equality and ultimately public confidence in our procurement and concessions processes.

Sincerely yours,


 PUBLIC PROCUREMENT
 & CONCESSIONS COMMISSION
 Bodner Scott Johnson (Hon.)
 CHIEF EXECUTIVE OFFICER
 EXECUTIVE DIRECTOR



Republic of Liberia

Board of Tax Appeals



Baba Djogo Barry's Building
Adjacent Continental Life Insurance
Carey Street
Monrovia, Liberia

Email: taxappealsrl2011@gmail.com

Office Phone : +231 (0) 887-934-529/881-580-789

February 3, 2026

Hon. Bodger Scott Johnson
EXECUTIVE DIRECTOR
Public Procurement and Concessions commission
Capitol Hill, Monrovia, Liberia

Dear Hon. Johnson:

Ref: **Submission of Board of Tax Appeals Final Procurement Plan for FY 2026**

I present my compliments and wish to submit the Board of Tax Appeals Procurement Plan for Fiscal Year 2026 (January 1 to December 31, 2026). This submission is in accordance with section 40 of the Public Procurement and Concessions Act (PPCA 2026).

As we look forward to your timely approval of this plan, I wish to extend my commendations to you for the level of support you continue to provide us in ensuring transparency and accountability in public procurement processes, and to reassure you that the Board of Tax Appeals shall remain in compliance with the Public Procurement and Concessions Act.

Thanks for your usual cooperation.s

Kind regards,

Signed: _____

[Handwritten Signature]
Cllr. Benjamin B. Stewart, Jr
EXECUTIVE DIRECTOR
BOTA



John Sueno
02/04/2026
TIME 12:01pm

Date:	
Time:	
Entity:	
Receiver:	

**BOARD OF TAX APPEALS
PROCUREMENT PLAN (NON-SBA)
SOURCE OF FUNDING GOL NATIONAL BUDGET
FISCAL YEAR : 2026**

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	
		BASIC DATA						IMPLEMENTATION DATES												
		PACKAGE NUMBER (CODE)	CONTRACT PACKAGE	Business Activity Code	QTY	ESTIMATED COST (USD)	PROCUREMENT METHOD	TECHNICAL SPECS/BOQ/DRAWINGS	PREP. OF BID DOCUMENT	APPROVAL - BID DOC/TECH SPECS	BID INVITATION & RELEASE OF BID DOC	BID SUBMISSION/PUBLIC OPENING	SUBMISSION OF BID EVALUATION REPORT	APPROVAL - BID EVALUATION REPORT	CONTRACT AWARD & SIGNING	ADVANCE PAYMENT (MOBILIZATION)	DELIVERY, INSPECTION (SUBSTANTIAL COMPLETION)	ACCEPTANCE & FINAL PAYMENT	REMARKS	
1	PLANNED	IFB NO. BOTA/RB/001/2026	Vehicles	G4510	unit	\$40,000.00	RB	02/10/26	02/16/26	02/23/26	02/27/26	04/13/26	4/24/26	05/29/26	06/15/26	N/A	12/30/26	12/31/26		
	UPDATE																			
	ACTUAL																			
2	PLANNED	IFB:NO. BOTA/RB/002/2026	Petrleum Products	G4661	4,387 gallons @ \$4.33	\$19,000.00	RB	02/12/26	02/19/26	02/25/26	03/09/26	03/30/26	5/12/26	05/27/26	06/11/26	N/A	12/30/26	12/31/26		
	UPDATE																			
	ACTUAL																			
3	PLAN	IFB NO. BOTA/RFQ/001/2026	Repair & Maintenance - Generator	C3312	1 Firm	\$2,000.00	RFQ	02/06/206	02/10/26	02/16/26	02/27/26	03/10/26	03/17/26	03/25/26	04/04/26	N/A	12/30/26	12/31/26		
	UPDATE																			
	ACTUAL																			
4	PLAN	IFB NO. BOTA/RFQ/002/2026	Food stuff	G4711	Assorted	\$4,000.00	RFQ	02/06/206	02/10/26	02/16/26	02/27/26	03/10/26	03/17/26	03/25/26	04/04/26	N/A	12/30/26	12/31/26		
	UPDATE																			
	ACTUAL																			
5	PLAN	IFB NO. BOTA/RFQ/003/2026	Vehicles Maintenance & Repair Services	G4520	1 Firm	\$5,000.00	RFQ	02/06/206	02/10/26	02/16/26	02/27/26	03/10/26	03/17/26	03/25/26	04/04/26	N/A	12/30/26	12/31/26		
	UPDATE																			
	ACTUAL																			
6	PLAN	IFB NO. BOTA/RFQ/004/2026	Machinery & Equipment	G4659	Assorted	\$3,454.00	RFQ	02/06/206	02/10/26	02/16/26	02/27/26	03/10/26	03/17/26	03/25/26	04/04/26	N/A	12/30/25	31/12/2025		
	UPDATE																			
	ACTUAL																			
SUB TOTAL						\$73,454.00														

Prepared by: *Daniel C. Collins, Jr.*
Daniel C. Collins, Jr.
Procurement Director

Date: 02/09/2024

Bill
02/26/26



**BOARD OF TAX APPEALS
PROCUREMENT PLAN -NONE SBA
SOURCE OF FUNDING GOL NATIONAL BUDGET
FISCAL YEAR : 2026**

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	
BASIC DATA								IMPLEMENTATION DATES												
	PACKAGE NUMBER (CODE)	CONTRACT PACKAGE	Business Act. Code	QTY	ESTIMATED COST (USD)	PROCUREMENT METHOD	TECHNICAL SPECS/BOQ/D RAWINGS	PREP. OF BID DOCUMENT	PC APPROVAL - BID DOC/TECH SPECS	BID INVITATION & RELEASE OF BID DOC	BID SUBMISSION/PUBLIC OPENING	SUBMISSION OF BID EVALUATION REPORT	APPROVAL - BID EVALUATION REPORT	CONTRACT AWARD & SIGNING	ADVANCE PAYMENT (MOBILIZATION)	DELIVERY, INSPECTION (SUBSTANTIAL COMPLETION)	ACCEPTANCE & FINAL PAYMENT	REMARKS		
7	PLAN FB No. BOTA/RFQ/005/2026	Vehicle Insurance	K6512	Firm	\$800.00	RFQ	2/16/2026	2/20/2026	2/24/2026	3/5/2026	3/17/2026	3/17/2026	3/26/2026	4/27/2026	N/A	12/30/2026	12/31/26			
	UPDATE																			
	ACTUAL																			
8	PLAN IFB NO.BOTA/RFQ/006/2026	Repairs & Maintenance-Civil Works	F4330	Firm	\$25,000.00	RFQ	02/10/26	02/27/26	03/12/26	03/24/26	04/02/24	04/21/26	05/08/26	07/07/2026	N/A	12/30/2026	12/31/26			
	UPDATE																			
	ACTUAL																			
9	PLAN IFB: NO.BOTA/RFQ/007/2026	Scratch Cards	J6190	400 pcs @ \$5	\$2,000.00	RFQ	02/09/26	02/17/26	02/23/26	3/5/2026	3/17/2026	3/17/2026	3/26/2026	4/27/2026	N/A	12/30/2026	12/31/26			
	UPDATE																			
	ACTUAL																			
10	PLAN IFB. NO. BOTA/RFQ/008/2026	Media, Relations & Intelligence	M-7310	Firm	\$6,500.00	RFQ	02/06/26	02/13/26	02/19/26	3/5/2026	3/10/2026	03/17/26	03/26/26	04/27/26	N/A	12/30/2026	12/30/26			
	UPDATE																			
	ACTUAL																			
	SUB TOTAL					\$34,300.00														
	GRAND TOTAL					\$107,754.00														

Prepared by: Daniel C.T. Collins, Jr
Procurement Director

Date: 02/09/2026

Approved: Benjamin B. Stewart, Jr
Chairman, Procurement committee

[Signature]
02/26/26



**Board of Tax Appeals
Procurement Plan Explanatory Notes
Fiscal Year 2026 -Non-SBA**

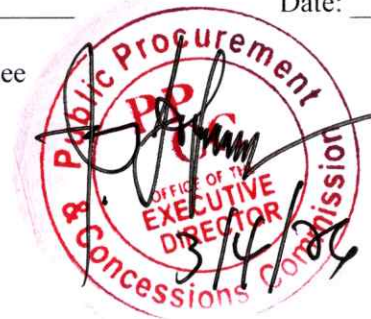
NO.	CONTRACT PACKAGE CODE	CONTRACT PACKAGE	DESCRIPTION OF CONTRACT PACKAGE
1.	IFB NO. BOTA/ RB/001/2026	Vehicle	This contract package is intended to procure one sixteen (16) seated bus to convey BOTA's staffers to work, and it is drawn from the budget line-item Transport Equipment in the BOTA FY 2026 budget.
2.	IFB: NO. BOTA/RB/02/2026	Petroleum Products	This contract package is intended to procure petroleum products (gas and diesel) for the BOTA's vehicles and generator, and it's drawn from the budget line-item fuel and lubricant.
3.	IFB NO. BOTA/RFQ/001/2026	Repair & Maintenance - Generator	This contract package is intended to procure the services of a firm to service the Board of Tax Appeals 20KVA generator for the FY 2026, and it's drawn from the contract package repairs and maintenance- generator.
4.	IFB NO. BOTA/RFQ/002/2026	Food Stuff	This contract package is intended to procure food items such as rice and oil to be supplied to the employees during the festive seasons and on other major national holidays, and it's drawn from the budget line-item- Entertainment, and Representation.
5.	IFB NO. BOTA/RFQ/003/2026	Repairs & Maintenance - Vehicles	This contract package is intended to procure mechanical services to provide routine maintenance and repair services for the BOTA's vehicles for the FY 2026, and it's drawn from the budget line item-Repairs and Maintenance -vehicles.
6.	IFB NO. BOTA/RFQ/004/2025	Machinery & Equipment	This package is intended to procure office equipment such as save for the Finance Department, and air conditions, and it's drawn from the budget line-item machinery and equipment in the BOTA's FY 2026 budget.

Prepared by: *DTC*
Daniel G.T. Collins, Jr
Procurement Director

Approved: *[Signature]*
Ctr. Benjamin B. Stewart, Jr.
Chairman, Procurement Committee

Date: 02/04/2026

[Signature]
02/26/26



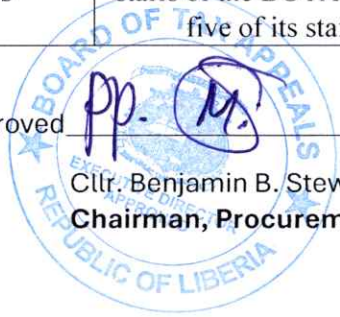
**Board of Tax Appeals
Procurement Plan Explanatory Notes
Fiscal Year 2026-Non-SBA**

NO.	CONTRACT PACKAGE CODE	CONTRACT PACKAGE	DESCRIPTION OF CONTRACT PACKAGE
7.	IFB NO. BOTA/RFQ/005/2026	Vehicle Insurance Coverage	This contract package is intended to cover the cost of procuring third party insurance coverage for the BOTA's vehicles (three double cabin pickups, one SUV jeep, and one 16 seated bus), and it's drawn from the contract package vehicle insurance.
8.	IFB NO. BOTA/ RFQ/006/2026	Repair & Maintenance of Non-Residential Building	This contract package is intended to fund the payment for the completion of renovation works on the Board of Tax Appeals' new office building located at the old Budget Bureau , and it's drawn from the budget line-item repairs and maintenance- civil
9.	IFB NO. BOTA/RFQ/007/2026	Scratch Cards	This contract package is intended to procure scratch cards for the BOTA's agents in the counties, and for some senior staff at the Board of Tax Appeals for office related communication purposes only, and it's drawn from the budget line-item scratch cards.
10.	IFB NO. BOTA /RFQ/008/ 2026	Media & Public Engagements	This contract package is intended to cover the cost of public awareness initiatives across the country. The BOTA through its public affairs department intends to have regular talk show programs and develop jingles to be played on radio stations dramatizing the BOTA's core functions and activities. This contract package is drawn from the budget line –item Media and Public Engagements on the BOTA's FY 2026 budget.
11	BOTA /SS/01/ 2026	Training Services	This contract package is intended to cover the payment of local capacity building program for staff of the BOTA, and it is drawn from the budget line-item staff training-local
12	BOTA /SS/02/ 2026	Training Services	This contract package is intended to cover the payment of international training programs for five (5) staffs of the BOTA. The BOTA planned to provide specialized training in tax policy and management for five of its staff. This contract package is drawn from the budget line item Scholarship-foreign

Prepared by: *Daniel C.T. Collins, Jr.*
Daniel C.T. Collins, Jr.
Procurement Director

[Handwritten Signature]
02/26/26

Approved: *pp. M.*
Cllr. Benjamin B. Stewart, Jr.
Chairman, Procurement Committee



Date: 02/09/2024

[Handwritten Signature]



BOARD OF TAX APPEALS
 PROCUREMENT PLAN - SBA
 SOURCE OF FUNDING GOL NATIONAL BUDGET
 FISCAL YEAR : 2026

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	
BASIC DATA								IMPLEMENTATION DATES												
		PACKAGE NUMBER (CODE)	CONTRACT PACKAGE	Business Activity Code	QTY	ESTIMATED COST (USD)	PROCUREMENT METHOD	TECHNICAL SPECS/BOQ/DRAWINGS	PREP. OF BID DOCUMENT	PC APPROVAL - BID DOC/TECH	BID INVITATION & RELEASE	BID SUBMISSION/PUBLIC OPENING	SUBMISSION OF BID EVALUATION REPORT	PC APPROVAL - BID EVALUATION REPORT	CONTRACT AWARD & SIGNING	ADVANCE PAYMENT (MOBILIZATION)	DELIVERY, INSPECTION (SUBSTANTIAL COMPLETION)	ACCEPTANCE & FINAL PAYMENT	REMARKS	
UPDATE	1	IFB NO.BOTA/SBA/RFQ/001/2026	Furniture & Fixture	G4659	Assorted	\$10,000.00	RFQ	02/06/206	02/10/26	02/16/26	02/27/26	03/09/26	03/19/26	03/26/26	04/06/26	N/A	12/30/2026	12/31/26		
ACTUAL																				
PLANNED	2	IFB No.BOTA/SBA/RFQ/002/2026	Cleaning materials	G4773	Assorted	\$2,700.00	RFQ	02/06/206	02/10/26	02/16/26	02/27/26	03/09/26	03/19/26	03/26/26	04/06/26	N/A	12/30/26	12/31/26		
UPDATE																				
ACTUAL																				
PLAN	3	IFB No. BOTA/SBA/RFQ /003/2026	Stationery	G4761	Assorted	\$5,500.00	RFQ	03/18/26	02/10/26	02/16/26	02/27/26	03/09/26	03/19/26	03/26/26	04/06/26	N/A	12/30/26	12/31/26		
UPDATE																				
ACTUAL																				
PLAN	4	IFB NO.BOTA//SBA/RFQ/004/2026	Printing & Binding Services	C1812	Firm	\$5,000.00	RFQ	03/18/26	02/10/26	02/16/26	02/27/26	03/09/26	03/19/26	03/26/26	04/06/26	N/A	12/30/26	12/31/26		
UPDATE																				
ACTUAL																				
PLAN	5	IFB NO.BOTA/SBA/RFQ/005/2026	Computer parts & cables	G4741	Assorted	\$5,000.00	RFQ	03/18/26	02/10/26	02/16/26	02/27/26	03/09/26	03/19/26	03/26/26	04/06/26	N/A	12/30/26	12/31/26		
UPDATE																				
ACTUAL																				
Sub Total						\$28,200.00														

Prepared by: Dan Collins, Jr
 Daniel C.T. Collins, Jr
 Procurement Director

Date: 02/09/2024

Approved: Benjamin B. Stewart, Jr
 Ctlr. Benjamin B. Stewart, Jr
 Chairman, Procurement Committee

Bill
 02/26/26



**BOARD OF TAX APPEALS
PROCUREMENT PLAN - SBA
SOURCE OF FUNDING GOL NATIONAL BUDGET
FISCAL YEAR : 2026**

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	
		BASIC DATA						IMPLEMENTATION DATES												
		PACKAGE NUMBER (CODE)	CONTRACT PACKAGE	Business Activity Code	QTY	ESTIMATED COST (USD)	PROCUREMENT METHOD	TECHNICAL SPECS/BOQ/DRAWINGS	PREP. OF BID DOCUMENT	PC APPROVAL - BID DOC/TECH	BID INVITATION & RELEASE	BID SUBMISSION/PUBLIC OPENING	SUBMISSION OF BID EVALUATION REPORT	PC APPROVAL - BID EVALUATION REPORT	CONTRACT AWARD & SIGNING	ADVANCE PAYMENT (MOBILIZATION)	DELIVERY, INSPECTION (SUBSTANTIAL COMPLETION)	ACCEPTANCE & FINAL PAYMENT	REMARKS	
PLAN	6	IFB.NO. BOTA/SBA/RB/001/2026	Event Catering	15621	Firm	\$10,500.00	RB	03/18/26	02/10/26	02/16/26	02/27/26	04/09/26	04/20/26	04/27/26	05/06/26	N/A	12/30/26	12/31/26		
UPDATE																				
ACTUAL																				
PLAN	7	IFB.NO.BOTA/SBA/RFQ/006/2026	Hall Rental	L6810	5 units	\$4,500.00	RFQ	03/18/26	02/10/26	02/16/26	02/27/26	03/09/26	03/19/26	03/26/26	04/06/26	N/A	12/30/26	12/31/26		
UPDATE																				
ACTUAL																				
Sub Total						\$15,000.00														
GRAND TOTAL						\$43,200.00														

Prepared by: *Daniel C. Collins, Jr*
Daniel C.T. Collins, Jr
Procurement Director

Date: 02/09/2024

Approved: *PP-M*
Cllr. Benjamin B. Stewart, Jr
Chairman, Procurement committee



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02/26/26



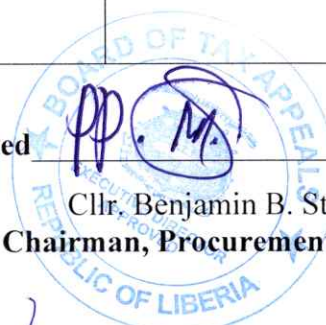
**Board of Tax Appeals
Fiscal Year 2026
Procurement Plan Explanatory Notes
SBA PLAN**

NO.	CONTRACT PACKAGE CODE	CONTRACT PACKAGE	DESCRIPTION OF CONTRACT PACKAGE
1.	IFB NO. BOTA/SBA/RFQ/001/2026	Furniture & Fixture	This contract package is intended to procure office chairs, conference room tables, office desks, office cabinets etc, and it is drawn from the budget line-item furniture and fixtures.
2.	IFB No. BOTA /SBA/RFQ/002/2026	Cleaning Materials	This contract package is intended to procure assorted cleaning materials such as soap, chloral, detox, brooms, and it's drawn from the budget line-item cleaning materials.
3.	IFB NO. BOTA/SBA/RFQ/003/2026	Stationery	This contract package is intended to procure assorted stationery supplies such as note pads, ream of sheets, pens, flip chart, etc, and it's drawn from the budget line-item stationery.
4.	IFB NO. BOTA /SBA/RFQ/004/ 2026	Printing & Binding	This contract package is intended to hire a printing firm to provide printing services to print items such as flyers, billboards, signboards, etc. This contract package is drawn from the budget line-item printing, binding and publication.
5.	IFB NO. BOTA/SBA/RFQ/005/ 2026	Computer & Supplies	This contract package is intended to cover the cost of procuring laptops, desktops, and cables, and it is drawn from the budget line-item computer parts and supplies.

Prepared by: *Daniel C.T. Collins, Jr.*
Daniel C.T. Collins, Jr.
Procurement Director

[Handwritten Signature]
02/26/26

Approved: *[Handwritten Signature]*
Cllr. Benjamin B. Stewart, Jr.
Chairman, Procurement Committee



Date: 02/09/2026



**Board of Tax Appeals
Fiscal Year 2026
Procurement Plan Explanatory Notes
SBA PLAN**

6.	IFB.NO. BOTA/SBA/RB/001/2026	Event Catering	This contract package is intended to procure catering services for the BOTA's nationwide tax education activities that are planned to be held in Sinoe, Grand Cape mount and Lofa counties, and it's drawn from the budget line workshops, conferences and seminars.
7.	IFB.NO.BOTA/SBA/RFQ/006/2026	Hall Rental	This is contract is intended to pay hall rental for the BOTA's nationwide tax education activities that are planned to be held in Sinoe, Grand Cape mount and Lofa counties, and it's drawn from the budget line-item workshops, conferences, and seminars.
8.	BOTA/SBA /SS/001/ 2026	Office Lease Payment	This amount (USD \$25,000.00) is intended to be used for lease payment for the Board of Tax Appeals' Head Office Building located at the Old Budget Bureau, Redemption Road for the periods covering Fiscal Year 2026. This amount is drawn from the BOTA's budget line-item office Lease
9	BOTA /SBA/SS/02/ 2026	Electricity	This amount, two thousand five hundred (\$2,500.00) is intended to cover the cost of electricity payment for Board of Tax Appeals FY 2026. budget for the supply of electricity to the BOTA's offices. This amount is drawn is drawn from the budget line-item electricity.
10	BOTA /SBA/SS/03/ 2026	Water & Sewage	The amount of four thousand (\$4,000.00) is drawn from the BOTA's budget line-item Water and Sewage. It is intended to cover the cost of water supply and sewage services to BOTA's head offices by the LWSC
11	BOTA/SBA/SS/04/206	Internet Services	This contract package is intended to cover the payment of internet services from the Liberia Telecommunications Corporation LTC, and it is derived from the budget line item internet service provider.

NOTE: The BOTA received budgetary allotment of **ONE HUNDRED THOUSAND DOLLARS (\$110,000.00) in the FY 2026** budget for its tax education program through workshops, conferences, and seminars in three counties, namely Sinoe, Grand Cape Mount and Lofa counties. Below is the breakdown of the expenditure plan:

- 1. Event Catering -----\$10,500.00
- 2. Hall Rental -----\$4,500.00
- 3. Operations -----\$95,000.00

Grand total -----\$110,000.00

Prepared by: *Daniel C.T. Collins, Jr.*
Daniel C.T. Collins, Jr.
Procurement Director

Bill
02/26/26

Approved *PP M.*
Cllr. Benjamin B. Stewart, Jr.
Chairman, Procurement Committee

Date: 02/09/2024

