

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/ACEO/1184/25

November 27, 2025

Hon. Cllr. Benjamin B. Stewart, Jr.
EXECUTIVE DIRECTOR
Board of Tax Appeals
Republic of Liberia

Dear Hon. Stewart:

Subject: RECEIPT AND APPROVAL OF THE BOARD OF TAX APPEALS (BOTA) UPDATED
PROCUREMENT PLAN FOR FISCAL YEAR 2025

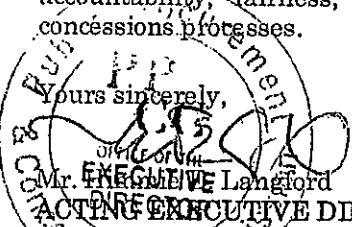
We present our compliments and wish to acknowledge receipt of your letter which sought the approval of the Commission for the Board of Tax Appeals (BOTA) updated procurement Plan for Fiscal Year 2025 in accordance with Section 40 (1) of the PPCA, 2010. The Commission, upon review of your document wishes to inform you that your Procurement Plan has been approved and 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 Plans.

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 plan. The Commission and the Ministry responsible for finance should be notified in writing of any material changes in the procurement plan and provide with a copy of the updated procurement plan.

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.

Yours sincerely,


Mr. EKELEME Langford
ACTING EXECUTIVE DIRECTOR



Republic of Liberia



Board of Tax Appeals

Baba Djogo Barry's Building
Adjacent Continental Life Insurance
Carey Street, P.O. Box 1320
1000 Monrovia, 10 Liberia

www.botaliberia.org /
info@bota.org
Office Phone: Email:
Botaliberia@gmail.com

November 12, 2025

Hon. Bodger Scott Johnson
CHIEF EXECUTIVE OFFICER
Public Procurement and Concessions Commission (PPCC)
Capitol Hill, Monrovia, Liberia

**Subject: Request for "No Objection" to Utilize Restricted Bidding Method for the
Repair and Maintenance of the New BOTA's Office Building**

Dear Hon. Johnson:

The Board of Tax Appeals (BOTA) presents its compliments and writes to inform your good office that the Board is seeking the indulgence of your good office: "NO OBJECTION."

The Board request comes from the Backdrop that the owner of the property housing the Board's offices requested the Board to vacate their premises on December 31, 2025. Based on this, the Board decided to work with the management of GSA to find a new office. A new office building was secured by GSA, which requires extensive repair and maintenance work, for which the initial budgetary allocation of US US\$20,000.00 (twenty Thousand United States dollars) was inadequate.

In view of this, the Board requested the Ministry of Finance and Development Planning (MFDP) to transfer US\$24,853.00 (Twenty- Four Thousand Eight Hundred Fifty Three United States Dollars) from our Goods and Services budget line to supplement the amount initially budgeted for. The request has been approved, bringing the total allocation to US\$44,853.00. (Forty-Four Thousand Eight Hundred Fifty Three United States Dollars) for no objection in its 2025 Approved Procurement Plan.

Accordingly, we have updated our 2025 Procurement Plan to reflect the revised amount. Given the limited timeframe allowed by the property owner to vacate the current premises, the Board of Tax Appeals hereby requests the kind indulgence of the PPCC to grant a "No Objection" for the use of the Restricted Bidding Method to expedite the procurement process for the repair and maintenance of the new office building.

John Sambo
November 13/2025
TIME 2:56PM



Republic of Liberia



Board of Tax Appeals

Baba Djogo Barry's Building
Adjacent Continental Life Insurance
Carey Street, P.O. Box 1320
1000 Monrovia, 10 Liberia

[www.botaliberia.org /](http://www.botaliberia.org/)
info@bota.org
Office Phone: Email:
Botaliberia@gmail.com

Kindly see relevant attached documents. We anticipate your usual cooperation and timely consideration.

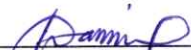
Kind regards,

Signed:


Cllr. Benjamin B. Stewart, Jr.
EXECUTIVE DIRECTOR
Board of Tax Appeals

BOARD OF TAX APPEALS
UPDATED PROCUREMENT PLAN -None SBA
SOURCE OF FUNDING GOL NATIONAL BUDGET
FISCAL YEAR 2025

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20		
	Item No.	BASIC DATA						IMPLEMENTATION DATES												REMARKS	
		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 SPECS	BID INVITATION & RELEASE OF BID DOC	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			
1	PLANNED	1	IFB No. BOTA/RB/001 /2025	Petroleum products	G4661	9,978 Gallons @4.21	\$42,000.00	RB	30/01/2025	06/02/25	12/02/25	15/02/2025	27/02/2025	7/3/25	19/03/2025	28/03/2025	N/A	09/04/25	23/04/2025		
	UPDATE																				
	ACTUAL																				
2	PLANNED	2	IFB No. BOTA/RB/002/ 2025	Internet connectivity	J6120	1 Firm	\$11,588.00	RB	04/02/24	27/03/2025	16/04/2025	25/04/2025	05/06/25	03/07/25	23/07/2025	22/08/2025	N/A	15/9/2025	10/11/25		
	UPDATE																				
	ACTUAL																				
3	PLANNED	3	IFB NO.BOTA/001/ RFQ/2025	Maintenance of Non Residential	F4100	1 Firm	\$20,000.00	RFQ	04/03/25	03/04/25	24/04/2025	05/07/25	13/06/2025	15/07/2025	13/8/2025	23/09/2025	N/A	21/11/2025	30/12/2025		
	UPDATE	3	IFB NO.BOTA/001/ RFQ/2025	Repair & Maintenance of Non	F4100	1 Firm	\$44,853.00	RB	26/11/2025	01/12/25	04/12/25	11/12/25	18/12/2025	22/12/2025	24/12/2025	26/12/2025	N/A	22/01/2026	13/02/2026		
	ACTUAL																				
4	PLANNED	4	IFB NO. BOTA/NCB/002/ 2025	Computers , Printers etc	G4741	Assorted	\$10,916.00	NCB	20/02/2025	24/03/2025	14/04/2025	23/04/2025	03/06/25	30/06/2025	18/07/2025	20/08/2025	N/A	10/09/25	20/10/2025		
	UPDATE																				
	ACTUAL																				
5	PLANNED	5		Scratch Cards	J6190	Assorted	\$6,000.00	RFQ	24/02/2025	18/03/2025	28/03/2025	10/04/25	22/04/2025	13/05/2025	24/06/2025	01/08/25	N/A	12/08/2025	26/12/2025		
	UPDATE																				
	ACTUAL																				
SUBTOTAL							\$115,357.00														

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

Date: 12/11/2025

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


11/26/25



Board of Tax Appeals
Procurement Plan Explanatory Notes
None SBA
Fiscal Year 2025

NO.	CONTRACT PACKAGE CODE	CONTRACT PACKAGE	DESCRIPTION OF CONTRACT PACKAGE
1.	IFB No. BOTA/RB/001 /2025	Petroleum Products (Fuel & Gasoline)	Cost of purchasing 9,978 gallons @\$4.21 USD based on the approved LPRC and MOC price for vehicles and generator fuel to be funded from the budgetary line item- fuel and lubricants-vehicles and fuel and lubricant -generator in the cash plan
2.	IFB No. BOTA/RB/002/ 2025	Internet Connectivity	This contract package is intended to contract an internet service provider firm to provide internet services to the offices of the BOTA. It is derived from the budget line internet services in the cash plan.
3.	IFB NO. BOTA/ NCB/001/2025	Repair & Maintenance of Non-Residential Building	Refers to the cost of contracting contractors to undertake major renovation works on the newly acquired offices for the Board of Tax Appeals. This contract package will be funded from the budget line item -repairs and maintenance -civil in the cash plan.
4.	FB NO. BOTA/NCB/002/ 2025	Computer Parts & Supplies	The cost of USD \$10,916.00 is drawn from the budget line computer supplies, parts and cables in the BOTA's FY 2025 budget. The contract package is intended to procure computers and printers for use by the Board of Tax Appeals.
5.	IFB NO. BOTA/RFQ/01/2025	Scratch Cards	The cost of USD \$6,00.00 is drawn from the budget line item, scratch cards in the BOTA's FY 2025 budget. This contract package is intended to cover the cost official communications at the BOTA.

Prepared by: _____

Daniel C.T. Collins, Jr.
Procurement Director

Approved _____

Cltr. Benjamin B. Stewart, Jr.
Chairman, Procurement Committee

Date: November 12, 2025

[Signature]
11/26/23



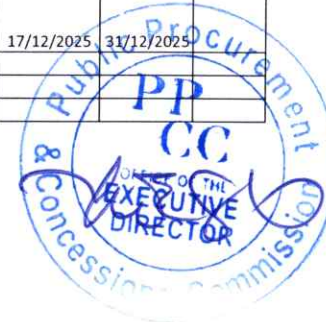
BOARD OF TAX APPEALS
PROCUREMENT PLAN -None SBA
SOURCE OF FUNDING GOL NATIONAL BUDGET
FISCAL YEAR : 2025

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 METHO	TECHNICAL SPECS/BOQ/ DRAWINGS	PREP. OF BID DOCUMENT	PC APPROVAL - BID	BID INVITATION & RELEASE OF	BID SUBMISSION/ PUBLIC	SUBMISSION OF BID EVALUATIO	PC APPROVAL - BID EVALUATION	CONTRACT AWARD & SIGNING	ADVANCE PAYME	DELIVERY, INSPECTION (SUBSTANTI	ACCEPTANCE & FINAL PAYMENT	REMARKS	
1	PLANNED	6	FB NO. BOTA/ RB/003/2025	Vehicle	G4510	1	\$54,000.00	RB	09/04/25	09/05/25	30/05/2025	10/06/25	18/07/2025	19/8/2025	09/09/25	17/10/2025	N/A	07/11/25	29/12/2025	
	UPDATE																			
	ACTUAL																			
2	PLANNED	7	IFB No.BOTA/NCB/003/2025	Furniture & Fixture	G4659	Assorted	\$12,500.00	NCB	15/04/2025	16/05/2025	11/06/25	20/06/2025	30/07/2025	09/09/25	29/09/2025	05/11/25	N/A	26/11/2025	31/12/2025	
	UPDATE																			
	ACTUAL																			
3	PLAN	8	IFB NO. BOTA/RB/004/2025	Air Tickets	N7911	3 Firms	\$11,000.00	RB	04/06/25	03/07/25	23/07/2025	01/07/25	11/09/25	10/10/25	30/10/2025	26/11/2025	N/A	16/12/2025	30/12/2025	
	UPDATE																			
	ACTUAL																			
4	PLAN	9	IFB NO.BOTA/RFQ/002/2025	Training Services	P8449		\$9,000.00	RB	17/03/2025	04/04/25	16/04/2025	25/04/2025	06/05/25	27/05/2025	16/06/2025	25/07/205	N/A	06/08/25	05/09/25	
	UPDATE																			
	ACTUAL																			
5	PLAN	10	IFB NO.BOTA/RFQ/003/2025	Repair & Maintenance - Generator	C3312	1 Firm	\$9,000.00	RFQ	15/05/2025	05/06/25	25/06/2025	04/07/25	15/07/2025	04/08/25	22/08/2025	03/10/25	N/A	16/10/2025	29/12/2025	
	UPDATE																			
	ACTUAL																			
6	PLAN	11	IFB NO. BOTA/RFQ/004/2025	Food stuff	G4711	Assorted	\$4,000.00	RFQ	19/06/2025	09/07/25	18/07/2025	29/07/2025	08/08/25	29/08/2025	18/09/2025	03/11/25	N/A	13/11/2025	24/11/2025	
	UPDATE																			
	ACTUAL																			
7	PLAN	12	IFB NO.BOTA/RFQ/005/2025	Vehicles Maintenance & Repair Services	G4520	1 Firm	\$9,500.00	RFQ	20/02/2025	13/03/2025	21/03/2025	01/04/25	14/04/2025	06/05/25	28/06/2025	23/07/2025	N/A	20/11/2025	30/12/2025	
	UPDATE																			
	ACTUAL																			
8	PLAN	13		Machinery & Other Equipment	G4759	Assorted	\$7,00.00	RFQ	17/06/2025	07/07/25	25/07/2025	05/08/25	15/08/2025	08/08/25	17/10/2025	28/11/2025	N/A	17/12/2025	31/12/2025	
	UPDATE																			
	ACTUAL																			
SUB TOTAL *						\$116,000.00														

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

Date: November 12, 2025

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



G/T = 222,357

11/26/25

Board of Tax Appeals
Procurement Plan Explanatory Notes
None SBA
Fiscal Year 2025

NO.	CONTRACT PACKAGE CODE	CONTRACT PACKAGE	DESCRIPTION OF CONTRACT PACKAGE
6.	IFB NO. BOTA/ RB/003/2025	Vehicle	Refers to the cost of purchasing two unit of vehicles for the operations of the Board of Tax appeals. This contract package is drawn the budget line-item Transport Equipment in the cash plan
7.	IFB NO. BOTA/NCB/003/2025	Furniture & Fixture	Refers to the cost of procuring office furniture such as desks, chairs, tables, conference tables, etc. This amount was drawn from the budget line-item furniture and fixtures.
8.	IFB NO. BOTA/RB/004/2025	Air Tickets	This contract package is drawn from the budget line item, international travel on the cash plan. This contract package is intended to cover the cost of foreign travels at the BOTA.
9.	IFB NO. BOTA/RFQ/002/2025	Training Services	This contract package is drawn from the FY 2025 budget line item -staff training -local on the cash plan. This contract package is intended to cover the payment of the BOTA's staff who are enrolled in various capacity building programs.
10.	IFB NO. BOTA/RFQ/003/2025	Repair & Maintence -Generator	Refers to the cost of hiring a mechanic to conduct routine preventive and corrective maintenance services on the BOTA's generator. This contract package will be fund from the board of Tax Appeals' budget line, repairs and maintenance-generator
11.	IFB NO. BOTA/RFQ/004/2025	Food Stuff	This contract package is drawn from the budget line-item-Entertainment, Gifts and Representation. This contract package is intended to cover the cost of the BOTA's representation in initiatives and programs such ministerial leagues, and other similar gatherings, holiday gifts to etc.
12.	IFB NO. BOTA/RFQ/005/2025	Vehicles Maintenance & Repair Services	Refers to the cost of contracting garages to do preventive and corrective maintenance services on the BOTA's vehicles. This contract package is drawn from the budget line item-Repairs and Maintenance -vehicles.
13.	IFB NO. BOTA/RFQ/006/2025	Machinery & Other Equipment	This package refers to the cost of procuring air conditions, office cabinets, dispensers, etc. This amount is drawn from the budget line-item machinery and equipment in the cash plan.

Prepared by: _____

Daniel C.T. Collins, Jr.
Procurement Director

[Signature]
11/26/25

Approved _____

Cllr. Benjamin B. Stewart, Jr.
Chairman, Procurement Committee

Date: _____



**Board of Tax Appeals
Procurement Plan -SBA**

FISCAL YEAR : 2025

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	
	Item No.	4	BASIC DATA					IMPLEMENTATION DATES												
		PACKAGE NUMBER (CODE)	CONTRACT PACKAGE	Business Activity Code	QTY	ESTIMATED COST (USD)	PROCUREMENT METHOD	TECHNICAL SPECS/BOQ/DRAWING S	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	PC APPROVAL - BID EVALUATION REPORT	CONTRACT AWARD & SIGNING	ADVANCE PAYMENT (MOBILIZATION)	DELIVERY, INSPECTION (SUBSTANTIAL COMPLETION)	ACCEPTANCE & FINAL PAYMENT	REMARKS	
1	PLANNED	1	NO.BOTA/SBA/RFQ/001/2025	Stationery	G4761	ASSORTED	\$9,500.00	RFQ	10/04/25	28/04/2025	09/05/25	21/05/2025	30/05/2025	13/06/2025	25/06/2025	15/07/2025	N/A	24/07/2025	15/8/2025	
	ACTUAL																N/A			
	UPDATE																			
2	PLANNED	2	IFBNo.BOTA /SBA/NCB/001/ 2025	Printing & Binding	C1812	1 Firm	\$43,000.00	NCB	28/01/2025	13/02/2025	24/02/2025	05/03/2025	19/03/2025	28/03/2025	08/04/2025	24/04/2025		19/05/2025	17/06/2025	
	UPDATE																			
	ACTUAL																			
3	PLANNED	3	IFB No. BOTA /SBA/RFQ/002/ 2025	Media & Public Engagement	J5813	1 Firm	\$9,500.00	RFQ	10/04/25	28/04/2025	09/05/25	21/05/2025	30/05/2025	13/06/2025	25/06/2025	15/07/2025	N/A	24/07/2025	15/8/2025	
	UPDATE																			
	ACTUAL																			
4	PLANNED	4	IFB No. BOTA /SBA/RFQ/03/ 2025	Insurance Coverage	K6512	1 Firm	\$1,500.00	RFQ	02/06/2025	17/06/2025	26/06/2025	07/07/25	16/07/2025	31/07/2025	18/08/ 2025	16/09/2025	N/A	25/09/2025	15/10/2025	
	UPDATE																			
	ACTUAL																			
5	PLANNED	5	IFB No. BOTA /SBA/RFQ/004/2025	Cleaning Materials	G4761	Assorted	\$5,000.00	RFQ	31/01/2025	17/02/2025	25/02/2025	07/03/25	19/03/2025	08/29/2024	28/03/2025	08/04/25	N/A	18/04/2025	09/05/25	
	UPDATE																			
	ACTUAL																			
6	PLAN	6	IFB No. BOTA/SBA/RFQ/005/202	Employee ID Cards	C1811	1 Firm	\$500.00	RFQ	14/04/2025	02/05/25	13/05/2025	23/05/2025	03/06/25	17/06/2025	04/07/25	25/07/2025	N/A	26/08/2025	15/09/2025	
	UPDATE																			
	ACTUAL																			
SUBTOTAL							\$77,200.00													

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

Approved by: 
Cllr. Benjamin B. Stewart, Jr.
Chairman, Procurement Committee

Date: November 12, 2025


11/26/25



**Board of Tax Appeals
Procurement Plan Explanatory Notes
SBA
Fiscal Year 2025**

NO.	CONTRACT PACKAGE CODE	CONTRACT PACKAGE	DESCRIPTION OF CONTRACT PACKAGE
1.	IFB. NO. BOTA/RFQ/001/2025	Stationery	Refers to the purchase of assorted stationery and supplies including box files, printer cartridges, A4 and legal sheets, notepads, etc to funded from the budget line-item stationery in the cash plan.
2.	IFB NO. BOTA /SBA/NCB/001/ 2025	Printing & Binding	This budget line-item printing and binding will cover the cost of printing flyers for workshops, rules and procedures, transcripts, rulings (Decisions) of the board's determinations into tax appeals cases.
3.	IFB No. BOTA /SBA/RFQ/002/ 2025	Media & Public Engagements	This amount is derived from the budget line –item Media and Public Engagements on the BOTA's cash plan. This contract package is intended to cover activities relating to public awareness and media engagement on BOTA's mandate and taxpayers on their bill of rights and other tax awareness initiatives
4.	IFB No. BOTA/ SBA/RFQ/003/2025	Vehicle Insurance Coverage	This amount is drawn from the budget line-item vehicle Registration in the BOTA's cash plan. This contact is intended to cover the cost of vehicle insurance for the BOTA's operational vehicles.
5.	IFB No. BOTA /SBA/RFQ/004/2025	Cleaning Materials	This refers to the cost of purchasing assorted household cleaning materials such as soap, chlorax, detols, brooms, etc to clean the BOTA's offices, bathrooms, etc, and will be fund from the budget line cleaning materials in the cash plan.

Electricity refers to payment in favour of the Liberia electricity Corporation for the supply of electricity to the central offices of the Board of Tax Appeals. This amount is taken from the budgetary line item, electricity in the cash plan.

Prepared by: _____

Daniel C.T. Collins, Jr.
Procurement Director

DC Collins
11/26/25

Approved _____

Cllr. Benjamin B. Stewart, Jr.
Chairman, Procurement Committee

Date: November 12, 2025



**Board of Tax Appeals
Procurement Plan Explanatory Notes
SBA
Fiscal Year 2025**

6.	IFB No. BOTA/SBA/RFQ/005/2025	Employee ID Cards	Refers to the payment of procuring ID cards for employee and call cards for the commissioners and the senior management team of the BOTA. This is drawn from the budget line item Employee ID cards in the cash plan,
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Water & Sewage: Refer to payment in favour of the Liberia water and Sewage corporation for the supply of water to the central offices of the board of tax appeals. This amount is taken from the budgetary line item, water and sewage in the Board of Tax Appeals cash plan for FY 2025.

Prepared by: _____

Daniel C.T. Collins, Jr.
Procurement Director

Approved _____

Cllr. Benjamin B. Stewart, Jr.
Chairman, Procurement Committee

Date: November 12, 2025

[Handwritten signature]
11/26/25

