

THE REPUBLIC OF UGANDA

**PUBLIC PROCUREMENT AND DISPOSAL OF PUBLIC ASSETS
APPEALS TRIBUNAL**

REGISTRY APPLICATION NO. 38 OF 2025

BETWEEN

UNITED PRINTING AND PUBLISHING LLC:::::::::::::::::::::APPLICANT

AND

ELECTORAL COMMISSION::::::::::::::::::::::::::::::::::::RESPONDENT

**APPLICATION FOR ADMINISTRATIVE REVIEW CONCERNING THE
PROCUREMENT FOR LOT 1- PRINTING AND SUPPLY OF BALLOT
PAPERS, DECLARATION OF RESULTS FORMS AND STATEMENTS
OF BALLOT PAPERS FOR PRESIDENTIAL AND DIRECTLY
ELECTED MEMBERS OF PARLIAMENT; AND LOT 2- PRINTING
AND SUPPLY OF BALLOT PAPERS, DECLARATION OF RESULTS
FORMS AND STATEMENTS OF BALLOT PAPERS FOR DISTRICT
WOMEN REPRESENTATIVES TO PARLIAMENT AND
DISTRICT/CITY WOMEN COUNCILLORS UNDER PROCUREMENT
REFERENCE EC/SUPLS/2024-2025/00493.**

**BEFORE: GEOFFREY NUWAGIRA KAKIRA, PAUL KALUMBA AND
CHARITY KYARISIIMA, MEMBERS.**

DECISION OF THE TRIBUNAL

A. BRIEF FACTS

1. The Electoral Commission (hereinafter referred to as “the Respondent”) issued an invitation for sealed bids under procurement reference **EC/SUPLS/2024-2025/00493**, through the Open International Bidding procurement method for the Printing and Supply of Ballot Papers, Declaration of Results Forms, and Statements of Ballot Papers. The invitation to bid was published on the Respondent’s website and in the *Daily Monitor* and *New Vision* newspapers on 27th May 2025.
2. The procurement was divided into 10 (ten) Lots listed below;
 - i. Lot 1- Printing and supply of ballot papers, Declaration of Results Forms and Statements of Ballot Papers for Presidential and Directly Elected Members of Parliament.
 - ii. Lot 2- Printing and supply of ballot papers, Declaration of Results Forms and Statements of Ballot Papers for District Women Representatives to Parliament and District/City Women Councillors.
 - iii. Lot 3- Printing and supply of ballot papers, Declaration of Results Forms and Statements of Ballot Papers for District/City Chairpersons and District Directly Elected Councillors.
 - iv. Lot 4- Printing and supply of ballot papers, Declaration of Results Forms and Statements of Ballot Papers for Municipality/City Division Chairpersons.
 - v. Lot 5- Printing and supply of ballot papers, Declaration of Results Forms and Statements of Ballot Papers for Municipality/City Division Directly Elected Councilors.
 - vi. Lot 6- Printing and supply of ballot papers, Declaration of Results Forms and Statements of Ballot Papers for Sub-County/Town/Municipal Division Chairpersons.

- vii. Lot 7- Printing and supply of ballot papers, Declaration of Results Forms and Statements of Ballot Papers for Sub County/Town/Municipal Division Directly Elected Councilors.
- viii. Lot 8- Printing and supply of ballot papers, Declaration of Results Forms and Statements of Ballot Papers for Sub County/Town/Municipal Division Women Councilors forming one third of Councils.
- ix. Lot 9- Printing and supply of ballot papers, Declaration of Results Forms and Statements of Ballot Papers for Ballot Papers for Local Government Councilors Representing Special Interest Groups.
- x. Lot 10- Printing and supply of ballot papers, Declaration of Results Forms and Statements of Ballot Papers for Ballot Papers for Municipality/City Division Women Councilors forming one third of Councils.

3. The Applicant herein submitted bids in respect of Lots, 1 and 2.

4. After completing the evaluation process, the Respondent issued Notices of Best Evaluated Bidders for all the Lots on September 15, 2025, setting September 26, 2025, as the removal deadline. The Respondent then circulated these notices to all participating bidders via email on September 17, 2025.

5. *Al Ghurair Printing and Publishing* was named the Best Evaluated Bidder for Lots 1, 2, and 3, with contract prices of UGX 11,220,003,880; UGX 12,284,999,880; and UGX 12,634,999,880, respectively.

6. The Notice of the Best Evaluated Bidder indicated that for Lots 1, and 2, the Applicant's bids failed because the QR code on the sample ballot paper could not display the requisite voting location details; the sample booklet covers were that of kraft paper instead of the specified manila paper; and the QR code on the booklet's front cover failed to indicate the first and last serial numbers.

7. On 22nd September 2025, the Applicant submitted an Administrative Review Complaint to the Respondent's Accounting

Officer, contesting its disqualification and the award of contracts for Lots 1, 2, and 3 to *Al Ghurair Printing and Publishing*.

8. The Applicant's complaint challenged the alleged manifest errors of fact in the QR code evaluation; alleged unreasonable and disproportionate classification of the paper deviation as material; and the alleged illegal award of multiple Lots to a single bidder in direct contravention of the bidding document.
9. In a letter dated 3rd October 2025, the Respondent's Accounting Officer rejected the Applicant's complaint, finding it lacking in merit.
10. Dissatisfied with that decision of the Accounting Officer, the Applicant lodged the instant application with the Tribunal on 20th October 2025, seeking a review of the Respondent's decision.
11. The Respondent, in their response, raised a preliminary objection that the current application was filed late, contrary to section 115 of the *Public Procurement and Disposal of Public Assets Act, cap 205*.
12. The Respondent averred that the description of the ballot paper includes security features such as a machine-readable QR code containing the details of the election type, voting location, and ballot paper serial number. Additionally, the Respondent provided further specifications for the ballot paper under paragraph 1.1.9 Binding, stating that *"The covers of the booklets shall be made of manila paper."*
13. The Respondent argued that the ballot paper samples submitted by the Applicant for Lots 1 and 2 had a QR Code and Barcode on the cover of the booklet, but they only displayed a unique booklet number. This contradicts the requirement that explicitly states: ***"The front cover of the booklet shall display a machine-readable barcode in the top right-hand corner, encoding the serial numbers of the ballot papers contained in the booklet."*** Additionally, the QR codes submitted did not encode the complete geographical location, including the sub-county, parish, and polling station.

14. The Respondent further argued that the bidders were required to submit samples of the material, specifically manila paper, but the Applicant submitted a sample of Kraft paper, contrary to the specifications.
15. The Respondent defended the decision to award three Lots to *Al Ghurair Printing and Publishing* as based on capacity and cost saving having given the lowest price quotations for the Lots in issue, among other factors.

B. THE ORAL HEARING

1. The Tribunal held a physical hearing on 30th October 2025 at the Tribunal offices on Communication House. The appearances were as follows:
 - 1) *Pius Katumba Bushobozi* and Roger Mugabi from *Gem Advocates* as Counsel for the Applicant. In attendance was *Prashanth Puttah*, the Sales Manager and Key Account Manager of E7 Group – United Printing and Publishing LLC, *Alex Musoke* a legal representative
 - 2) *Wettaka Patrick*, Senior Legal Officer, and *Gilda Katuutu* as Counsel for the Respondent. In attendance for the Respondent were *Martin Twinomugisha*, the Head of the Procurement and Disposal Unit; *Lwanga Charles*, the Head of Election Monitoring; and *Ogwang Cyprian*, the Head of Planning and Research.
2. *Al Ghurair Printing and Publishing*, the best evaluated bidder, was served with a copy of the application on 21st October 2025 and notified of the hearing. However, it neither filed a response nor attended the hearing.

C. SUBMISSIONS

The parties highlighted their written submissions and made oral submissions as follows:

Applicant

1. Counsel for the Applicant relied on the contents of its application and the written submissions filed on October 30, 2025.
2. The Applicant challenged the Respondent's procurement decision as fundamentally unlawful and inconsistent with the principles of fairness, transparency, and equal treatment enshrined in Uganda's public procurement framework. It is contended that the Respondent arbitrarily applied and selectively disregarded mandatory rules in the bidding documents, thereby undermining the integrity of the entire process.
3. In response to the preliminary objection on timelines, the Applicant maintains that the application was filed within the statutory ten working days prescribed under section 115(2)(a) of the *Public Procurement and Disposal of Public Assets Act, cap 205*. The decision of the Accounting Officer was received on 3rd October 2025, and after excluding 9th October (Independence Day) as a public holiday, the tenth working day fell on 20th October 2025, the date the application was duly filed. Accordingly, the objection of timeliness was deemed baseless and was intended merely to frustrate access to justice.
4. On the merits, the Applicant's first contention was that the Respondent unlawfully waived a mandatory provision of the bidding document that expressly limited the award of contracts to a maximum of two lots per bidder. By awarding three lots to *Al Ghurair Printing and Publishing*, the Respondent committed an ultra vires act, as the Evaluation Committee was bound under regulations 5(1) and 5(2) of the *Public Procurement and Disposal of Public Assets (Evaluation) Regulations* to adhere strictly to the criteria set out in the bidding documents.

5. The Applicant argued that this waiver amounted to a unilateral amendment of the evaluation criteria after bids had been submitted, thereby introducing a new and undisclosed standard namely, the “*most economically advantageous bidder across multiple lots.*” This post-hoc modification violated the principles of transparency and equal treatment, since all bidders had priced their bids based on the published limitation of two lots.
6. The Applicant contended that the Respondent unlawfully disqualified its bid on the basis that it proposed to supply kraft paper instead of manila paper for the booklet covers. The Applicant explained that the sample submitted was merely a dummy and that, upon award of the contract, the correct materials would have been delivered. It further argued that the variation was minor and immaterial within the meaning of regulation 7 of the *Public Procurement and Disposal of Public Assets (Evaluation) Regulations*, since both kraft and manila papers are functionally and qualitatively equivalent. Consequently, the Respondent’s treatment of the variance as a material deviation was unreasonable, disproportionate, and contrary to the applicable legal standards.
7. The Applicant asserted that the Evaluation Committee failed to exercise reasonable judgment by not invoking regulation 7 (3) of the *Public Procurement and Disposal of Public Assets (Evaluation) Regulations*, which empowers it to seek clarification or make adjustments where a deviation is non-material. Instead, the Evaluation Committee opted for outright disqualification without assessing the actual impact on quality or cost, an approach the Applicant characterized as elevating form over substance.
8. The Applicant further contended that the Respondent’s handling of the QR code verification process was procedurally unfair and a breach of natural justice. The Applicant averred that while it requested for an opportunity to demonstrate the functionality of its QR codes, the Respondent instead conducted an undisclosed, ex-parte verification exercise and relied on the results without affording the Applicant a chance to participate or respond.
9. The Applicant contended that the “secret verification”, rendered the decision procedurally defective, as the Respondent acted simultaneously as investigator, witness, and adjudicator. Such conduct offended the *audi alteram partem* rule and nullified the fairness required in administrative decision-making.

10. The Applicant further alleged apparent bias and preferential treatment, asserting that while it was subjected to strict and technical scrutiny, *Al Ghurair Printing and Publishing* was accorded lenient treatment, including the unlawful waiver of the two-lot limitation. The Respondent's disregard of the Applicant's proven performance in the 2021 General Elections was cited as additional evidence of discriminatory treatment.
11. In conclusion, the Applicant submitted that the procurement process was tainted by illegality, procedural impropriety, and bias. The Applicant urged the Tribunal to set aside the impugned decision, order a fresh evaluation conducted in accordance with the PPDA Act and Regulations, and reaffirm the principle that public procurement must be governed by transparency and fairness.

The Respondent

1. The Respondent adopted its response and written submissions filed with the Tribunal on 24th October 2025.
2. The Respondent emphasized that all procedures followed in the impugned procurement process were lawful and transparent while relying on the *Constitution of Uganda (1995)*, the *Public Procurement and Disposal of Public Assets Act, cap 205*, the *Public Procurement and Disposal of Public Assets (Administrative Review) Regulations* and the *Public Procurement and Disposal of Public Assets (Evaluation) Regulations 2023*.
3. On the preliminary objection, the Respondent argued that the instant application was filed out of time, contrary to section 115 of the *Public Procurement and Disposal of Public Assets Act, cap 205*. It maintained that the Applicant should have filed its appeal by **17th October 2025**, not **20th October 2025**, thereby exceeding the statutory ten working-day limit. The Respondent therefore prayed that the application be dismissed with costs for being time-barred.
4. Without prejudice to the objection, the Respondent defended its decision to disqualify the Applicant for submitting ballot paper samples made of **kraft paper** instead of **manila paper**, contrary to the clear specifications in the Standard Bidding Document (SBD). It argued that this constituted a **material deviation** under regulation 7(4)(a) and (c) of the *Public Procurement and Disposal of*

Public Assets (Evaluation) Regulations, as the substitution substantially affected the quality and conformity of the supplies.

5. The Respondent stressed that the Standard Bidding Document did not allow for variants or equivalents and that the Applicant unilaterally altered the prescribed material. While the Applicant claimed kraft paper was superior, the Respondent maintained that strict adherence to specifications was essential for ensuring uniformity, security, and quality control in a sensitive procurement process like elections. Consequently, the bid was deemed non-responsive.
6. Regarding the **QR code verification issue**, the Respondent denied breaching natural justice. It explained that the Evaluation Committee, acting independently, was required to assess all bids impartially and could not invite individual bidders to participate in the evaluation process. The QR codes submitted by the Applicant failed to encode full geographical details (district, sub-county, parish, and polling station) as required, rendering them technically deficient. The Respondent maintained that this omission undermined the intended verification system designed to prevent ballot misuse or transfer between polling areas.
7. The Respondent emphasized that only the Applicant's bid failed to meet both the material and technical specifications, as all other bidders complied. It further noted that the Applicant's reliance on its successful performance in the 2021 elections was misplaced because each electoral cycle has unique security and technical requirements, and the 2026 process introduced enhanced features for greater integrity.
8. Addressing the alleged illegality in awarding more than two lots to Al Ghurair Printing and Publishing, the Respondent submitted that this condition was not part of the evaluation criteria and therefore could be waived. The Applicant's disqualification rendered it ineligible to challenge this aspect. The waiver was justified by considerations of cost savings and proven technical capacity of Al Ghurair. The Respondent reported that awarding the third lot to Al Ghurair saved the government approximately UGX 2.94 billion, based on comparative financial analysis.
9. The Respondent provided evidence of financial comparison of evaluated bid process showing that the Applicant's bid prices for Lots 1, 2, and 3 were significantly higher than Al Ghurair's by a

combined margin of UGX 7.68 billion. Furthermore, Al Ghurair's prior performance, equipment capability, and security systems demonstrated superior capacity, justifying the award of three lots to a single bidder without compromising efficiency or delivery timelines.

10. In conclusion, the Respondent maintained that all actions taken were within the bounds of the law and guided by considerations of value for money, transparency, and technical compliance. It argued that the Applicant's claims of illegality, irrationality, or bias were unfounded and unsupported by evidence. The Respondent therefore prayed that the Tribunal dismiss the application in its entirety, with costs awarded to the Respondent.

D. RESOLUTION BY THE TRIBUNAL

The Tribunal has considered the oral and written submissions and perused through the pleadings, the bids, the bidding document, and the authorities cited.

The Application did not raise any issues for determination by the Tribunal. The issues deduced from the pleadings are follows.

- 1) *Whether there is a competent application before the Tribunal?*
- 2) *Whether the Respondent erred in law when it disqualified the Applicant's bid?*
- 3) *Whether the Respondent erred in law and fact when it awarded Lots 1, 2, and 3 to Al Ghurair Printing and Publishing, notwithstanding the bidding document's express provision permitting bidders to participate in multiple lots but limiting awards to a maximum of two lots?*
- 4) *Whether there are available remedies to the Parties?*

Issue no. 1

Whether the instant Application was filed outside prescribed timelines and was therefore incompetent

1. The Respondent raised a Preliminary Objection, contending that the present application was filed beyond the prescribed period. It argued that the Applicant ought to have submitted the appeal to the Tribunal by **17th October 2025**, rather than **20th October 2025**, thereby breaching the **ten working-day** limit set under **section 115(2)** of the *Public Procurement and Disposal of Public Assets Act, cap 205*. The Respondent accordingly prayed that the instant Application be dismissed with costs for being time-barred.
2. Upon examination of the procurement file, it was established that the Applicant's complaint, dated **23rd September 2025**, was received by the Respondent's Accounting Officer on **24th September 2025**, as evidenced by the security registry stamp. Therefore, the indication in paragraph 5.10 of the application that the complaint had been filed on **22nd September 2025** was an error.
3. The Accounting Officer of the respondent rendered and communicated his decision on the Applicant's complaint on **3rd October 2025**. The decision was received by the Applicant's legal representatives, *GEM Advocates*, on the same day. The Accounting Officer received the complaint on 24 September 2025 and responded on 3 October 2025, **nine days later**.
4. The Tribunal thus finds that the Accounting Officer's decision was issued within the **ten-day period** required under **section 106(7)** of the *Public Procurement and Disposal of Public Assets Act, cap 205* and regulation 8 of the *Public Procurement and Disposal of Public Assets (Administrative Review) Regulations, 2023*.
5. Consequently, since the Applicant was dissatisfied with the decision, it was obliged to lodge its appeal within **ten working days** from **4th October 2025**, which period expired on **19th October 2025**, in accordance with **section 115(2)(a)** of the Act.
6. However, as **9th October 2025** was a public holiday and therefore excluded from the computation of time, the next working day **20th October 2025** became the final permissible filing date under

regulation 33(b) of the *Public Procurement and Disposal of Public Assets (Tribunal) (Procedure) Regulations, 2016* and section 34(1)(b) of the *Interpretation Act, Cap 6*.

7. The Tribunal therefore finds that the application, filed on **20th October 2025** by the Applicant, was lodged within the statutory ten working-day period under section 115(2)(a) of the *Public Procurement and Disposal of Public Assets Act, cap 205* and was accordingly proper and competent before the Tribunal.

8. Issue no. 1 is resolved in the affirmative.

Issue No. 2:

Whether the Respondent erred in law when it disqualified the Applicant's bid?

9. The Notices of Best Evaluated Bidder for Lots 1 and 2 indicated that the Applicant's bid had been disqualified for the following reasons:
- a. The QR code on the sample ballot paper did not display the voting location details as required.
 - b. The covers of the sample booklets submitted were made of craft paper instead of the required manilla paper.
 - c. The QR code on the front cover of the sample ballot paper did not reflect the first and last serial numbers of the ballot papers within the booklet.
10. The Technical Criteria provided that technical responsiveness would be assessed in accordance with ITB Clause 33, noting that the Statement of Requirements outlined the minimum technical specifications. Responsiveness was to be determined by comparing the bidder's offered specifications with those stipulated in Section 6 of the bidding document, and the evaluation would be conducted on a pass/fail basis. A bid demonstrating substantial responsiveness would accordingly be rated as a pass (see ITB Clause 33 of the bidding document).

11. The Statement of Requirements stated as follows;

Security Features

- *A background containing a security mark. The Ballot papers shall be colour coded and the background colour shall be confirmed at the time of issuance of candidate's details.*
- *Micro text in the background of the ballot paper to be confirmed at the time of ballot design*
- *A "COPY SHOW" feature to be incorporated into the ballot paper.*
- *A machine readable variable QR Code containing details of the election type, voting location and ballot paper serial number.*
- *Watermarked paper, with an agreed and authenticated watermark*

Refer to requirement 1.1.6, bullet 4 for Lot 1 on page 52, and requirement 1.2.7, bullet 4 for Lot 2 on page 57.

Binding

*Ballot papers shall be bound in booklets containing 50 (fifty) leaves each. The covers of the booklets shall be made of **manila paper**. The front cover shall display a machine-readable barcode in the top right-hand corner, encoding the serial numbers of the ballot papers contained in the booklet. Additionally, the front cover shall clearly indicate the first and last serial numbers of the ballot papers within the booklet.*

Refer to requirement 1.1.9 for Lot 1 on page 52, and requirement 1.2.10 for Lot 2 on page 57.

12. The core issue in the Application concerned the way the Respondent evaluated the Applicant's bid regarding the requirements for security features and binding.

13. The Respondent stated that it tested the machine-readable QR and barcodes printed on the Applicant's sample submissions using a standard QR Code & Bar Code Scanner application available on ordinary Android mobile phones.

14. Upon scanning, it was found that for Lot 1, the QR code displayed "PRE_013_001_45459891," denoting a Presidential ballot paper for

District 013, Constituency 001, with serial number 45459891. For Lot 2, the QR code displayed “PAR_013_001_24459891,” indicating a Parliamentary ballot paper for the same district and constituency, bearing serial number 24459891.

15. The Respondent, however, noted that the QR codes on the samples failed to meet **two** key requirements: **first**, they did not include the full geographical identifiers specifically, **the sub-county, parish, and polling station details** and **second**, the QR code on the sample ballot paper’s front cover **did not display the first and last serial numbers** of the ballot papers contained in the booklet, as stipulated in the statement of requirements.
16. During the hearing, the Tribunal instructed the Respondent to practically demonstrate how it had evaluated both the Applicant’s bid and that of the best-evaluated bidder with respect to the requirement that the sample include a security feature to wit a *“machine-readable variable QR Code containing details of the election type, voting location, and ballot paper serial number”* as specified in requirement 1.1.6, bullet 4 for Lot One, and requirement 1.2.7, bullet 4 for Lot Two.
17. At the hearing, and in the presence of the Applicant and its legal representatives, the Respondent used a QR Code & Bar Code Scanner application on a staff member’s ordinary Android mobile phone to scan the barcode on a sample identified by Prashanth Puttah, the Sales Manager and Key Account Manager of E7 Group – *United Printing and Publishing LLC*, the Applicant. The sample, Book No. R126D126S03E029P09PS01BK441254, comprised ballot papers numbered from PR45459991 to PR45460040. The scan produced the following result:

TEXT 30 Oct 2025 15:30 CODE_128, BK441254.

18. When the QR code on the same sample was scanned using the same application, the result returned was:

**TEXT 30 Oct 2025 15:33 QR_CODE,
“PRE_013_001_45459891.”**

19. From the demonstration and its outcome, it was evident that the Applicant’s samples indeed contained both a QR code and a

barcode. However, these codes only reflected a unique booklet number and omitted the complete geographical identifiers specifically, the sub-county, parish, and polling station details, required under the specifications. Additionally, the QR code on the front cover of the sample ballot paper did not display the first and last serial numbers of the ballot papers within the booklet.

20. In response to the demonstration, the Applicant contended that the requirement referred to a machine-readable variable QR code and that the test conducted used an ordinary QR scanner application rather than the specialized machine it possessed. The Applicant asserted that when scanned with its specialized equipment, the QR and barcodes would display the required details of the election type, voting location, and ballot paper serial number.
21. The Tribunal's interpretation of the requirement for a "machine-readable variable QR Code containing details of the election type, voting location, and ballot paper serial number" is that it simply denotes a code capable of being read and interpreted by any machine or device designed to decode digital data such as a QR code reader. The phrase does not imply the need for a specialized or proprietary scanner; any functional reader, including a mobile QR or barcode application or an institutional scanning system, would suffice provided it can correctly interpret the encoded information.
22. The term "*variable*" was understood to mean that each QR code should be unique to a particular ballot paper, encoding distinct data such as election type, constituency, and serial number, rather than a uniform or static code repeated across multiple papers.
23. As effectively demonstrated by the Respondent during the hearing, an ordinary QR scanning application such as one on a smartphone can detect and display the embedded text data for example, "PRE_013_001_45459891."
24. In the Tribunal's view, the requirement did not limit scannability to a particular machine or technology. The phrase "*machine-readable*" merely required that the code be capable of being scanned and decoded by standard digital reading devices, not exclusively by a specialized machine.
25. Concerning the Applicant's disqualification on the basis that the covers of its sample booklets were made of kraft paper instead of the specified manila paper the binding requirement stipulated that the booklet covers had to be produced using manila paper.

Reference is made to requirement 1.1.9 for Lot 1 on page 52 and requirement 1.2.10 for Lot 2 on page 57.

26. During the hearing, the Respondent clarified that “*manila paper*” referred to a specific material specification rather than a brand name and therefore did not permit the submission of equivalents.
27. The Tribunal notes that ITB Sub-Clause 18.4 of the bidding document allowed bidders to propose alternative standards of quality or brand names, provided they can demonstrate to the satisfaction of the Procuring and Disposing Entity that such alternatives are substantially equivalent to or superior to those specified in the Statement of Requirements.
28. At the hearing, the Tribunal asked the Applicant why it had not sought clarification from the Respondent, under ITB Clause 7, regarding the possibility of submitting an alternative material to manila paper before bid submission. The Applicant’s representative admitted that no clarification had been sought, explaining that based on its prior experience during the 2021 elections where it supplied kraft paper, which it considered superior to manila paper, it believed kraft paper would be acceptable as a technically and substantially equivalent or superior material.
29. Manila paper is described as a durable, light-brown paper originally made from manila hemp and typically used for making envelopes and folders. See *Oxford English Dictionary Online*, s.v. “*manila paper*,” Oxford University Press.
30. The Tribunal finds that the specification of manila paper cannot be interpreted as a reference to any trademark, brand name, or specific manufacturer within the meaning of Regulation 38 of the *Public Procurement and Disposal of Public Assets (Rules and Methods for Procurement of Supplies, Works and Non-Consultancy Services) Regulations, 2023*.
31. Therefore, the substitution of booklet covers made from kraft paper cannot be considered an equivalent or superior alternative to manila paper to invoke ITB Sub-Clause 18.4, since the requirement pertains to a distinct material specification rather than a brand name.
32. As such, the Evaluation Committee was justified in treating the use of manila paper as a mandatory technical standard during the evaluation process. The Applicant’s submission of samples using

kraft paper instead of the specified manila paper thus amounted to a material deviation from the mandatory Statement of Requirements.

33. Accordingly, the Tribunal finds that the Respondent properly determined that the Applicant's bid failed to comply with the requirements for security features and binding contained in the Statement of Requirements and was therefore rightly deemed non-responsive.

34. **Issue no. 2 is resolved in the negative.**

Issue No.3:

Whether the Respondent erred in law and fact when it awarded Lots 1, 2, and 3 to Al Ghurair Printing and Publishing, notwithstanding the bidding document's express provision permitting bidders to participate in multiple lots but limiting awards to a maximum of two lots?

35. The Bidding document under ITB1.1 provided that, "*The minimum and maximum number of Lots a Bidder may bid for is: **All***". The Statement of Requirements contained note (a) which stated that bidders could submit bids for any number of lots, but each bidder could be awarded a maximum of two lots. See Part 2, Section 6, Statement of Requirements, note (a), page 120 of the bidding document.

36. The evaluation report indicated that *Al Ghurair Printing and Publishing* was the best-evaluated bidder for Lots 1 through 7, while *Inform Lykos (Hellas) S.A* was the best-evaluated bidder for Lots 8 and 9.

37. The Evaluation Committee conducted a price comparison between the two leading bidders across the seven lots, which revealed that a significant price difference existed only in Lot 7. As *Al Ghurair Printing and Publishing* submitted the lowest bids for most lots, the Evaluation Committee exercised discretion to waive the two-lot limit to prioritize cost efficiency and value for money. Consequently, the Committee recommended awarding Lots 1, 2, and 3 to *Al Ghurair Printing and Publishing*, Lot 7 to *Inform Lykos (Hellas) S.A* as the second-lowest bidder, and Lot 8 to *Inform Lykos (Hellas) S.A* as the lowest bidder for that lot.

38. The Tribunal recognizes that the Accounting Officer, the Contracts Committee, and the Evaluation Committee possess statutory discretion during the procurement process and are entitled to a degree of latitude in fulfilling procurement objectives. See *Application No. 32 of 2025, Gibb (Pty) Limited in joint venture with Acmiris Consulting Limited v. Ministry of Works and Transport & Standard Gauge Railways (SGR) Project* and *Application No. 11 of 2020, Egis Road Operations SA v. UNRA and China Communications Construction Company Ltd & CCCC Investment Company Ltd Consortium*.
39. The Evaluation Committee was aware of the guiding principle under section 51 of the *Public Procurement and Disposal of Public Assets Act, cap 205*, which requires procurement to promote economy, efficiency, and value for money. By waiving the two-lot restriction, the Committee aligned its actions with the evaluation methodology and criteria (Part 1, Section 3, clauses 10.1 and 10.2 of the bidding document) to select the lowest-priced offers and achieve cost-efficiency. The critical issue was whether the Evaluation Committee had the legal authority to waive the stipulated requirement.
40. The Tribunal is of the view that the Evaluation Committee possesses the general authority to waive requirements in the bidding document, provided such waivers are applied consistently to all bidders in a transparent, accountable, and fair manner. Actions of the Committee must be properly documented in the minutes of meetings and annexed to the evaluation report, in accordance with regulation 4(10)–(12) of the *Public Procurement and Disposal of Public Assets (Evaluation) Regulations, 2023*.
41. Under regulations 12(2)(a) and 12(4) of the *Public Procurement and Disposal of Public Assets (Evaluation) Regulations, 2023*, the Evaluation Committee is required to prepare a written report setting out its recommendation of the best-evaluated bidder and the evaluated price, which the Procurement and Disposal Unit must submit to the Contracts Committee.
42. Upon submission, the Contracts Committee exercises its statutory adjudicative powers to review the Evaluation Committee's recommendations and make award decisions under sections 30(a) and 31(1)(c) of the *Public Procurement and Disposal of Public Assets Act, cap 205*, read together with regulations 11(1) and (2) of the

43. The Tribunal also observes that the two-lot limitation in the Statement of Requirements that “*Bidders may bid for as many lots as they wish but **can** only be awarded a maximum of two lots*” did not form part of the Evaluation Methodology and Criteria. The Evaluation Methodology and Criteria provided that, “*the bid or bids offering the lowest priced combination of all the lots shall be the best evaluated bid or bids*”. The Evaluation Committee’s recommendation to award beyond two lots did not significantly deviate from the evaluation framework or introduce extraneous criteria; it represented a legitimate exercise of discretion aimed at achieving economy and value for money.
44. Since bidders were allowed to submit bids for multiple Lots, awarding more than two Lots to a single bidder did not prejudice other bidders. Accordingly, the waiver was not fatal and did not invalidate the procurement process, as the Procuring and Disposing Entity retains authority to determine how best to achieve procurement objectives.
45. The Tribunal notes that the Applicant having failed to qualify for financial evaluation due to failure at detailed evaluation, the Applicant’s bid could not be considered for financial evaluation and therefore was not prejudiced by the Evaluation Committee discretion to waive the two-lot limit.
46. The Tribunal finds that the Evaluation Committee appropriately waived the two-lot restriction in the bidding document and acted within its legal authority. The Respondent cannot be faulted for awarding Lots 1, 2, and 3 to *Al Ghurair Printing and Publishing*, which ranked lowest in those respective lots.
47. **Issue no. 3 is resolved in the negative.**

Issue No. 4:

What remedies are available to the parties

48. The Tribunal finds that the Applicant has not adduced sufficient evidence to substantiate any of the grounds raised in its Decision for PAT Application No. 38 of 2025- United Printing and Publishing LLC v. Electoral Commission

application. Accordingly, the Applicant is not entitled to the remedies sought.

E. DISPOSITION

1. The Application is dismissed.
2. The Tribunal's suspension order dated October 21, 2025, is vacated.
3. Each party to bear its own costs

Dated at Kampala this 4th day of November 2025.



GEOFFREY NUWAGIRA KAKIRA
MEMBER



PAUL KALUMBA
MEMBER



CHARITY KYARISIIMA
MEMBER