

THE REPUBLIC OF UGANDA
PUBLIC PROCUREMENT AND DISPOSAL OF PUBLIC ASSETS
APPEALS TRIBUNAL

APPLICATION NO. 39 OF 2025

BETWEEN

DENTONS ADVOCATES
(FORMERLY KYAGABA & OTATIINA ADVOCATES)::::::::: APPLICANT

AND

UGANDA ELECTRICITY TRANSMISSION
COMPANY LIMITED::: RESPONDENT

APPLICATION FOR ADMINISTRATIVE REVIEW IN RESPECT OF THE
PROCUREMENT FOR PROVISION OF LEGAL REPRESENTATION IN
ARBITRATION PROCEEDINGS AGAINST UMEME LTD,
PROCUREMENT REFERENCE NO. UETCL/CONS/2025-26/00007)

BEFORE: NELSON NERIMA, GEOFFREY NUWAGIRA KAKIRA, PAUL
KALUMBA, CHARITY KYARISIIMA, KETO KAYEMBA AND ENG.
CYRUS TITUS AOMU, MEMBERS

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Decision for PPDA Appeals Tribunal Application No. 39 of 2025-Dentons Advocates v Uganda
Electricity Distribution Company Limited

DECISION OF THE TRIBUNAL

A. BRIEF FACTS

1. Uganda Electricity Transmission Company Limited (the “Respondent”) invited bids from shortlisted legal firms for the provision of legal representation in Arbitration proceedings against Umeme Ltd, using the Quality and Cost-Based Selection (QCBS) procurement method under Procurement Reference No. UETCL/CONS/2025-26/00007) on July 8, 2025.
2. The invitation was sent to eight (8) shortlisted firms, namely, *K&K Advocates, A.F. Mpanga, Kampala Associated Advocates, Ligomarc Advocates, Birungyi, Barata and Associated Legal & Tax Consultants, Nangwala, Rezida & Co. Advocates, Dentons Advocates (Formerly Kyagaba & Otatiina Advocates) and ALP Advocates.*
3. The Respondent received proposals from six (6) bidders: *A.F. Mpanga, Ligomarc Advocates, Birungyi, Barata and Associated Legal & Tax Consultants, Nangwala, Rezida & Co. Advocates, Dentons Advocates (Formerly Kyagaba & Otatiina Advocates)* [the Applicant] and *ALP Advocates* on July 23, 2025.
4. On August 26, 2025, *Dentons Advocates* received an invitation to attend the public opening of financial proposals meeting scheduled for Wednesday, September 3, 2025, at the Respondent’s premises. At the meeting of the opening of financial proposals, results of the technical evaluation scores were announced and the financial bid prices of 4 bidders that had passed the technical evaluation stage.

5. The technical scores were: *Ligomarc Advocates*= 91.55%, -*Dentons Advocates (Formerly Kyagaba & Otatiina Advocates)* the Applicant- 88.50%, *AF Mpanga* -85.10% and *Nangwala, Rezida & Co. Advocates*- 82.55%. (The minimum technical score to pass the technical evaluation stage was 75 points out of 100).
6. Following the completion of the financial proposal evaluation stage, the Respondent issued the Notice of the Best Evaluated Bidder for the impugned procurement on September 22, 2025, stating that *Ligomarc Advocates* was the best evaluated bidder with a combined total technical and financial score of 91.69, at a contract price of Uganda Shillings Thirteen Billion Twenty-Six Million, Nine Hundred Sixty-Eight Thousand, Five Hundred Thirty-Eight and Seventy-Seven Cents only (UGX 13,026,968,538.77) inclusive of all taxes.
7. The Notice of Best Evaluated Bidder further indicated that the Applicant's bid was disqualified at the financial evaluation stage, having been ranked second with a combined total technical and financial score of 90.80.
8. By a letter dated September 26, 2025, the Applicant requested the Respondent's Accounting Officer to avail them with the evaluation report, including the reasons for non-selection, the stage at which their bid was ranked lower than the best evaluated bidder, and the detailed scoring sheets, evaluators' comments, and any reports prepared by the evaluation committee.
9. The Respondent's Accounting Officer, in a letter dated September 26, 2025, informed the Applicant that;

- 1) Its combined score was 90.80, which was less than that of the recommended bidder.
 - 2) The stage at which the bid was ranked lower than the best evaluated bidder was the stage at which the technical and financial scores were combined using the weightings provided in the Request for Proposals.
 - 3) The Respondent would not provide the detailed scoring sheets, evaluators' comments, and any reports prepared by the evaluation committee, as this is not provided for under the *Public Procurement and Disposal of Public Assets Act* and regulations.
10. The Applicant reiterated the request for the above documents in a letter dated October 1, 2025.
11. On October 2, 2025, the Applicant lodged an administrative review complaint with the Respondent's Accounting Officer on the grounds of unlawful alteration of the contract price of *Ligomarc Advocates*; failure to provide the evaluation report and adequate reasons for non-selection; misrepresentation and illegality in key staff composition of *Ligomarc Advocates* who proposed *Kenneth Akampurira* as a key member of its arbitration team yet he is the managing Partner of *Amber Advocates*, inconsistent application of evaluation criteria; and material irregularities.
12. The Respondent's Accounting Officer issued an administrative review decision dated October 7, 2025, dismissing the complaint for lack of merit, but delivered it to the Applicant on October 10, 2025.

B. APPLICATION TO THE TRIBUNAL

1. Aggrieved by the decision of the Respondent's Accounting Officer, the Applicant, on October 20 2025, filed Registry Application No. 39 of 2025 before this Tribunal seeking a review of the said decision of the Accounting Officer. The Application was amended on October 21, 2025. The Application, as amended, is based on the following grounds:

- 1) Timeliness of Application

The Applicant's request for administrative review was lodged within the statutory period; the delay having been occasioned by the Respondent's failure to promptly disclose the Notice of Best Evaluated Bidder and the corresponding evaluation details. The application is therefore properly before the Tribunal.

- 2) Invalidity of the Accounting Officer's decision

The letter dated 7 October 2025, issued by the Respondent's Accounting Officer, does not constitute a lawful or independent decision, having merely reiterated the views of the Evaluation Committee without independent verification or reasoning.

- 3) Failure to provide the Evaluation Report and reasons for non-selection

The Respondent acted unlawfully in refusing or neglecting to provide the Applicant with the evaluation report and reasons for its non-selection.

- 4) Unlawful alteration of the Best Evaluated Bidder's financial proposal

The Respondent altered the Best Evaluated Bidder's proposal opening price from UGX 13.446 billion to UGX 13.026 billion.

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The alteration lacked any basis in the Request for Proposals or Instructions to Consultants and was therefore ultra vires and unlawful.

5) Distortion of financial scoring and outcome

The Respondent's use of the altered figure as the Best Evaluated Bidder's total financial bid distorted the comparative financial scores under the QCBS method. Restoring the BEB's original price demonstrates that the Applicant's proposal (UGX 12,020,400,000) was the lowest evaluated and ought to have scored 100.

6) Inclusion of an ineligible non-staff key expert

The Best Evaluated Bidder's proposal included Mr. Kenneth Akampurira, a Managing Partner of Amber Solicitors & Advocates, as a key expert, despite him not being a staff member or partner of the Best Evaluated Bidder BEB. This contravened the Statement of Requirements and rendered the technical scoring irregular.

7) Misrepresentation amounting to fraudulent practice

The inclusion of a non-staff member as a key expert constituted a misrepresentation intended to influence the evaluation outcome. The Evaluation Committee's failure to disqualify the Best Evaluated Bidder or adjust its score accordingly vitiated the integrity of the process.

8) Inconsistent and unfair application of evaluation criteria

By altering the Best Evaluated Bidder's financial proposal outside the Request for Proposals and awarding points for an ineligible key expert, the Respondent applied the evaluation criteria inconsistently and unequally among bidders, contrary to the principles of fairness, equal treatment, and transparency.

2. The Application raised the following issues for determination:

- 1) Whether the Applicant's request for administrative review to the Accounting Officer was lodged within the statutory timeframe prescribed under the *Public Procurement and Disposal of Public Assets* (Administrative Review) Regulations, 2023?
- 2) Whether the Accounting Officer's decision dated 7 October 2025, and the handling of the administrative review were procedurally compliant, or were vitiated by any manifest error or irregularity?
- 3) Whether the Respondent committed a manifest error or departure from the Request for Proposals when it altered the Best Evaluated Bidder's financial proposal after bid opening and applied an inapplicable evaluation framework?
- 4) Whether the inclusion and scoring of Mr. Kenneth Akampurira as part of the Best Evaluated Bidder's key staff constituted a departure from the Request for Proposals and a manifest error in evaluation?
- 5) Whether the procedural and evaluation irregularities complained of were material and had a determinative effect on the outcome of the procurement process?
- 6) What appropriate orders or remedies should be granted by this Honourable Tribunal in the circumstances?

3. The Applicant sought the following reliefs:

- 1) A declaration and order setting aside the decision of the Respondent's Accounting Officer dated 7 October 2025 as having been made in manifest error and in breach of the requirements of independent determination under the *Public Procurement and Disposal of Public Assets Act* and Regulations.

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- 2) An order cancelling the Notice of Best Evaluated Bidder issued under Procurement Reference No. UETCL/CONS/2025-26/00007 for having been based on departures from the Request for Proposals and material evaluation irregularities.
 - 3) A declaration that Dentons Advocates is the rightful Best Evaluated Bidder for the said procurement of legal services.
 - 4) In the alternative, and without prejudice to the foregoing, an order directing the Respondent to conduct a re-evaluation of bids strictly in accordance with the *Public Procurement and Disposal of Public Assets Act*, the applicable Regulations, and the provisions of the Request for Proposals.
 - 5) An order requiring the Respondent to refund to the Applicant the sum of Uganda Shillings Five Million (UGX 5,000,000) paid as the administrative review fee.
 - 6) An award of the costs of the Application in favor of the Applicant.
 - 7) Such further or consequential orders as the Tribunal may deem just, equitable, and appropriate in the circumstances.
4. The Applicant also filed detailed written submissions on October 28, 2025 and November 4, 2025, to elaborate on the grounds of the Application.

C. RESPONSE BY THE RESPONDENT

1. The Respondent filed a reply to the application on October 4, 2024, through its Legal Department. The Respondent averred as hereunder.

2. Timeliness of Application

The Application for Administrative Review dated October 2, 2025, was filed out of the statutory period of 10 working days. The Application, as filed before the Accounting Officer, primarily challenged the technical evaluation. The Applicant became aware of the facts forming the basis of this complaint on September 3, 2025. Time began to run from September 3, 2025, making September 17, 2025, the last lawful day to lodge a complaint before the Accounting Officer.

3. Lawfulness of Accounting Officer's decision

The Accounting Officer's decision was made and communicated within 10 working days from receipt of the complaint, was in writing and clearly stated the reasons for the decision taken.

4. Failure to provide the Evaluation Report and reasons for non-selection

The Accounting Officer's communication dated September 29, 2025 fully complied with the legal requirements. It correctly informed the Applicant of the reason for non-selection, namely that its combined technical and financial score was lower than that of the recommended bidder. There is no legal requirement to furnish a bidder with a copy of the Evaluation Report prepared by Evaluation committee, evaluator's comments and scoring sheets.

5. Unlawful alteration of the Best Evaluated Bidder's financial proposal

The alleged adjustment of the Best Evaluated Bidder's price was a lawful correction of a VAT calculation error, which is permissible under the law and Request for Proposals.

6. Premature negotiations

In full compliance with the legal provisions, the Evaluation Committee obtained the requisite approval from the Contracts Committee before commencing negotiations. The same approval also sanctioned the negotiation plan and the composition of the negotiation team. Negotiations can lawfully be conducted before the issuance of the Best Evaluated Bidder Notice, but only after the requisite approval of the Contracts Committee, which approval was duly obtained in this case.

7. Inclusion and scoring of Mr. Kenneth Akampurira as part of the Best Evaluated Bidder's Key Staff

The alleged misrepresentation of key staff is wholly unfounded; the Best Evaluated Bidder's association with Mr. Kenneth Akampurira was disclosed and permitted under the law and the Request for Proposals. The Best Evaluated Bidder submitted with its technical bid a duly executed and registered Memorandum of Understanding defining the nature of its association with Mr. Akampurira. Mr. Akampurira was not submitted as an employee of *Ligormarc Advocates*, but rather as an independent consultant engaged under a clearly defined Memorandum of Understanding (MoU).

8. The Respondent prayed that the Application be struck out and dismissed with costs.

D. REPLY BY BEST EVALUATED BIDDER

1. The Best Evaluated Bidder *Ligomarc Advocates* was invited by the Tribunal to file submissions as an interested party. *Ligomarc Advocates* accordingly filed a reply on October 24, 2025.

Whether the Respondent committed a manifest error or departure from the Request for Proposals when it altered the BEB's financial proposal after bid opening and applied an inapplicable evaluation framework.

2. The difference between the bid price of UGX 13,446,767,816 and UGX. 13,026,968,538.77 in the Notice of Best Evaluated Bidder arose out of the correction of an arithmetical error in the computation of VAT, which was lawfully corrected during the post-qualification evaluation negotiations between the firm and the Respondent.

Whether the inclusion of and scoring of Mr. Kenneth Akampurira as part of the Best Evaluated Bidder's key staff constituted a departure from the Request for Proposals and a manifest error in evaluation

3. Mr. Akampurira Kenneth's status as the Managing Partner of *M/s Amber Solicitors and Advocates* was disclosed in the Proposal and the annexures to the Technical Proposal.
4. It is only in the scenario of a joint venture that the Consultant must obtain the approval of the Respondent. In the present matter, the Firm opted to associate with an individual consultant through subcontracting of that individual's services.
5. The use of the word "staff" under the Request for Proposals should be given a liberal and purposive interpretation to mean personnel whose availability and suitability were to be assessed in accordance with the Request for Proposals.

6. The Best Evaluated Bidder extensively quoted the *Public Procurement and Disposal of Public Assets Act*, the applicable Regulations, the Request for Proposals and decided cases.
7. The best evaluated bidder prayed that the Tribunal dismisses the Application with costs.

E. ORAL HEARING

1. The Tribunal conducted an oral hearing on November 5, 2025, via Zoom videoconferencing.
2. The appearances were as follows:
 - 1) Mr. John Musiime - representing the Applicant, Dentons Advocates. In attendance were Ms. Pearl Nyakabwa - Managing Partner, Mr. David Mpanga-Senior Partner and Chairman, and Ms. Shiva Grace Namara - Associate.
 - 2) Mr. Edward Rwabushenyi- Manager Litigation, representing the Respondent. In attendance was Ms. Stella Ladona Aseru Wattanga - Company Secretary; Mr. Marvin Kushaba- Legal Officer. Vincent Okurut- Head PDU; and Ms. Florence Adipo -Senior Procurement Officer.
 - 3) Mr. Martin Kakuru, Associate Partner, and Paul Winyi Kasami, Senior Associate -representing the best evaluated bidder, *Ligomarc Advocates*. In attendance was Mr. Joshua Ogwal, the authorized representative, and Ms. Olivia Matovu Kyarimpa, a partner at the Firm.

F. RESOLUTION OF ISSUES

1. The Tribunal has considered the oral and written submissions and perused the pleadings, the proposals, the Request for Proposals document, and the authorities cited.
2. The Application raised eight issues, while the Applicant's submissions raised six issues. The Respondent raised a preliminary point of law. The Tribunal has reframed the issues for determination as follows:
3. The Tribunal has reframed the issues as follows:
 - 1) Whether the Accounting Officer erred in law when he did not avail the Applicant with the evaluation report, the detailed scoring sheets, evaluators' comments, and any reports prepared by the evaluation committee?
 - 2) Whether the Applicant's application for administrative review to the Respondent's Accounting Officer was lodged outside the prescribed statutory timeframe?
 - 3) Whether the Respondent's Accounting Officer's decision dated October 7, 2025, and the handling of the administrative review complaint were procedurally compliant?
 - 4) Whether the Respondent erred when it scored Mr. Kenneth Akampurira as part of the Best Evaluated Bidder's key staff?
 - 5) Whether the Respondent unlawfully altered the Best Evaluated Bidder's financial proposal?
 - 6) What remedies are available to the parties?

Issue No. 1:

Whether the Accounting Officer erred in law when he did not avail the Applicant with the evaluation report, the detailed scoring sheets, evaluators' comments, and any reports prepared by the evaluation committee?

4. The Respondent issued a best evaluated bidder notice for the impugned procurement on September 22, 2025, stating that *Ligomarc Advocates* was the best evaluated bidder. The notice further indicated that the Applicant's bid was disqualified at the financial evaluation stage, having been ranked second with a combined total score of 90.80.
5. It is not in dispute that by a letter dated September 26, 2025 the Applicant requested the Respondent's Accounting Officer to avail them with the evaluation report including the reasons for non-selection, the stage at which their bid was ranked lower than the best evaluated bidder, and the detailed scoring sheets, evaluators' comments, and any reports prepared by the evaluation committee.
6. The Respondent's Accounting Officer, in a letter dated September 26, 2025, informed the Applicant that;
 - 1) Its combined score was 90.80 which was less than that of the recommended bidder.
 - 2) The stage at which the bid was ranked lower than the best evaluated bidder was the stage at which the technical and financial scores were combined using the weightings provided in the Request for Proposals.

- 3) The Respondent would not provide the detailed scoring sheets, evaluators' comments, and any reports prepared by the evaluation committee, as this is not provided for under the *Public Procurement and Disposal of Public Assets Act* and regulations.
7. The Applicant avers that failure to provide the Evaluation Report and reasons for non-selection was contrary to the *Public Procurement and Disposal of Public Assets Act cap. 205* and the *Public Procurement and Disposal of Public Assets (Administrative Review) Regulations 2023*.
8. Section 89 (4) of the *Public Procurement and Disposal of Public Assets Act, cap. 205* and regulation 4 (5) of the *Public Procurement and Disposal of Public Assets (Administrative Review) Regulations 2023* provide that *a procurement and disposing entity against which a complaint is made shall, on request provide to the bidder a report indicating the reasons for rejection of the bidder and the stage at which the bidder was rejected and the report shall be used only for the administrative review process.*
9. The Tribunal finds that the Respondent's Accounting Officer duly complied with section 89 (4) of the *Public Procurement and Disposal of Public Assets Act cap. 205* and regulation 4 (5) of the *Public Procurement and Disposal of Public Assets (Administrative Review) Regulations 2023*.
10. Confidentiality is a cardinal principle of public procurement and disposal under section 50 of the *Public Procurement and Disposal of Public Assets Act, cap. 205*. The integrity of the procurement process and the principle of competition cannot be ensured if confidential documents are shared with competing bidders.

11. Section 106 (4) of the *Public Procurement and Disposal of Public Assets Act cap. 205* does not require a procuring and disposing entity to avail the evaluation report as suggested by the Applicant but instead refers to a report indicating the reasons for rejection of the bidder and the stage at which the bidder was rejected. The import of this provision is that the entity is only duty-bound to provide the aggrieved bidder with a report that contains the information specified in section 106(4). The entity need not avail the entire evaluation committee report, scoring sheets, evaluators' comments, and any reports prepared by the Evaluation Committee.

See: *Tribunal Application no. 22 of 2021- Vcon Construction (U) Ltd vs Uganda Development Bank* and *Tribunal Application no. 30 of 2021- Gat Consults Limited vs National Water and Sewerage Corporation*.

12. Therefore, the Accounting Officer did not err in law when he did not avail the Applicant with the evaluation report, the detailed scoring sheets, evaluators' comments, and any reports prepared by the evaluation committee requested by the Applicant.

13. **Issue no. 1 is resolved in the negative.**

Issue No. 2:

Whether the Applicant's application for administrative review to the Respondent's Accounting Officer was lodged outside the statutory timeframe?

14. The Respondent argued that the Applicant's complaint dated October 2, 2025, submitted to its Accounting Officer to contest the technical evaluation, was lodged beyond the prescribed 10 working days.

15. The Respondent maintained that the Applicant was already aware of the facts forming the basis of the complaint, as shown by an internal email issued by an authorized employee of the Applicant on September 3, 2025. Therefore, the challenge to the technical evaluation should have been filed by September 17, 2025, in accordance with regulation 4(4) of the *Public Procurement and Disposal of Public Assets (Administrative Review) Regulations, 2023*, and section 106(3) of the *Public Procurement and Disposal of Public Assets Act, cap. 205*.
16. Paragraph 2.4 of the Application indicates that during the financial proposal opening, the Applicant was represented by Mr. Fabian Omara (Senior Associate) and Ms. Briana Masiko (Graduate Trainee). The Applicant attached the bid opening record (Annexure D1) and an internal email report authored by Mr. Omara (Annexure D2). This email reproduced the technical scores of four firms, their financial proposal opening prices, and remarks relating to taxes and reimbursables.
17. According to the law, any complaint against a procuring and disposing entity must be lodged within ten working days from the date when the bidder first became aware, or ought reasonably to have become aware, of the facts giving rise to the complaint. This is provided under regulation 4(4) of the *Public Procurement and Disposal of Public Assets (Administrative Review) Regulations, 2023*, read together with section 106(3)(b) of the *Public Procurement and Disposal of Public Assets Act, cap. 205*.
18. The Tribunal has consistently affirmed that a bidder may seek administrative review at any stage of the procurement process, provided it is done within ten working days from the date when the bidder first became aware of the circumstances giving rise to the complaint.

See Application No. 6 of 2022, Technology Associates Limited in Consortium with Comviva Technologies Limited vs Post Bank Uganda Limited and VCON Construction (U) Ltd v Uganda Development Bank.

19. It is noted that after the display of the Best Evaluated Bidder (BEB) notice on September 22, 2025, the Applicant requested access to the Evaluation Report on September 26, 2025. In its response dated September 29, 2025, the Respondent declined to share the report, stating that the Applicant's bid ranked below the BEB when the technical and financial scores were combined in accordance with the weightings specified in the RFP.
20. Subsequently, on October 2, 2025, the Applicant filed a formal administrative review raising four grounds: (i) unlawful alteration of the best evaluated bidder's contract price; (ii) failure to provide the evaluation report; (iii) misrepresentation and illegality in the composition of key staff; and (iv) inconsistent application of evaluation criteria and the materiality of irregularities, particularly given the razor-thin margin between the bidders.
21. It is not in dispute that the Applicant was represented at the financial proposal opening on September 3, 2025. The internal email authored by Mr. Omara (Annexure D2 to the Application), summarized the technical scores of four firms, financial proposal opening prices, and remarks on taxes and reimbursables. The information provided at the financial proposals opening does not lead to the inference that the Applicant knew or ought to have known the grounds giving rise to the complaint.
22. It is also not in dispute that the best evaluated bidder notice was issued on September 22, 2025.

23. The starting point for computation of time under regulation 4(4) of the *Public Procurement and Disposal of Public Assets (Administrative Review) Regulations, 2023*, read with section 106(3)(b) of the *Public Procurement and Disposal of Public Assets Act, cap. 205* is either (i) the point at which the Applicant became aware of the circumstances giving rise to the complaint; or (ii) the point at which the Applicant ought to have become aware of those circumstances giving rise to the complaint.

24. The administrative review complaint submitted by the Applicant on October 2, 2025, is based on the following grounds:

- (1) Alleged alteration of the best evaluated bidder's contract price as stated in the best evaluated bidder notice, which was different from the price read at bid opening. Knowledge of the alteration is based on the content of the best evaluated bidder notice of September 22, 2025.
- (2) Alleged failure to provide the evaluation report and reasons for non-selection. The alleged refusal occurred on September 29, 2025.
- (3) Alleged misrepresentation and illegality in key staff composition. There is no evidence that the Applicant knew or ought to have known about the alleged misrepresentation and illegality in the key staff composition of the *Ligomarc Advocates* before the issue of the best evaluated bidder notice on September 22, 2025.
- (4) Alleged inconsistent application of evaluation criteria (staff and experience). There is no evidence that the Applicant knew or ought to have known about the alleged inconsistent application of evaluation criteria before the issue of the best evaluated bidder notice on September 22, 2025.

(5) Alleged materiality of irregularities (razor-thin margin). There is no evidence that the Applicant knew or ought to have known about the alleged inconsistent application of evaluation criteria before the issue of the best evaluated bidder notice on September 22, 2025.

25. Public procurements in Uganda are governed by strict confidentiality requirements. Under Section 50(2)(a) of the *Public Procurement and Disposal of Public Assets Act, cap. 205* and ITC Sub clause 28.1, a procuring and disposing entity is prohibited from disclosing to bidders or any other unauthorized persons any information relating to the examination, clarification, evaluation, or comparison of bids before the display of the best evaluated bidder notice. It would therefore be unreasonable to assume that a bidder could have known the contents of a competitor's bid before the publication of the best evaluated bidder notice.

26. The law generally does not permit challenges to the outcome of technical evaluations after the display of the best evaluated bidder notice, as a bidder is expected to have been aware of any issues arising from the technical evaluation after announcement of the results of the technical evaluation. The law does not permit administrative reviews to be conducted in a fragmented or piecemeal manner in respect of grounds which ought to have formed the basis of a timely single compliant.

See *Application No. 34 of 2025, Kakooba Matooke Traders Co-operative Limited v Mbarara City Council and Another* and *Application No. 11 of 2025, CSM Technologies Private Limited and Another vs National Information Technology Authority Uganda*.

27. In the present case, the Applicant was not merely disputing the scores awarded to the best evaluated bidder. Rather, it challenged alleged acts that came to light after the issue of the notice of the best evaluated bidder. The challenges extend to both the technical and financial evaluation stages, and by extension, to the entire evaluation process, which culminated in the notice of the best evaluated bidder.
28. The Respondent has not shown that the Applicant had prior knowledge of the impugned actions before the issue of the best evaluated bidder notice. The Applicant's assertion that it only became aware of this matter after publication of the best evaluated bidder notice remains unrefuted.
29. The best evaluated bidder notice was issued on September 22, 2025. The ten working days within which the Applicant could lodge an administrative review complaint started to run on September 23, 2025 and would have elapsed on October 6, 2025. The Applicant lodged an administrative review complaint with the Respondent's Accounting Officer on October 2, 2025, well within the prescribed period.
30. Issue no. 2 is resolved in the negative.

Issue No. 3:

Whether the Respondent's Accounting Officer's decision dated October 7, 2025, and the handling of the administrative review complaint were procedurally compliant?

31. The Applicant contended that the Accounting Officer's decision failed to substantively address its four grounds of the complaint and did not reflect an independent or genuine evaluation of the evidence and reasons presented. Instead, it appeared to be a mechanical endorsement of the Evaluation Committee's recommendations.

32. Under sections 28(1)(j) and 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*, the Accounting Officer of a procuring and disposing entity is mandated to investigate complaints submitted by providers, make a written decision addressed to the complainant within ten days, and indicate both the reasons for the decision and any corrective measures to be taken.
33. Regulation 6 of the *Public Procurement and Disposal of Public Assets (Administrative Review) Regulations, 2023* provides that the Accounting Officer shall investigate a complaint filed by considering — (a) the information and evidence contained in the complaint; (b) the records of the procurement or disposal, kept by the procuring and disposing entity; (c) information provided by the staff of the procuring and disposing entity, if any; and (d) where appropriate, information provided by other bidders; and any other relevant information.
34. Upon reviewing the Accounting Officer's 15-page decision dated October 7, 2025, and received by the Applicant on October 10, 2025, we observe that the Accounting Officer found the complaint filed on October 2, 2025, to be time-barred. Nonetheless, he proceeded to consider the merits of the complaint, addressing issues such as the alleged alteration of the best evaluated bidder's price, failure to provide the evaluation report, misrepresentation of key staff in the best evaluated bidder's bid, inconsistent application of evaluation criteria, and the narrow margin between bidders. The Accounting Officer decision also dealt with the reliefs sought by the Applicant and ultimately dismissed the complaint.

35. Whether or not the Accounting Officer's reasoning was factually or legally sound is immaterial at this stage, as such issues are to be determined on appeal to the Tribunal under section 115 of the *Public Procurement and Disposal of Public Assets Act, cap. 205*.
36. The Applicant contends that the Accounting Officer did not act independently but in concert with his subordinates; that he authored only parts of the decision; and that the rest of the decision was authored by undisclosed persons. The Applicant relies *inter alia* on the wording of the decision, which suggests collective authorship, i.e. "we" and reference to the "Accounting Officer". The Applicant avers that there was unlawful delegation and violation of natural justice since the administrative review was conducted jointly with, or through, the Procurement Unit, whose actions and omissions were under challenge.
37. Regulation 6 of the *Public Procurement and Disposal of Public Assets (Administrative Review) Regulations, 2023* empowers the Accounting Officer to investigate a complaint filed by considering *inter alia* the records of the procurement or disposal, kept by the procuring and disposing entity; and information provided by the staff of the procuring and disposing entity, if any. In practice, an Accounting Officer may appoint an administrative review committee to investigate a complaint and report to him or her. The Accounting Officer may accept the report and adopt it as his or her decision. What matters is that the Accounting Officer must direct his or her mind to the matter. It is immaterial who drafts the decision so long as the decision is drafted at the direction of the Accounting Officer and is subsequently owned by him or her.

38. In *Application no. 29 of 2023-Rexco Limited vs Katakwi District Local Government*, the Accounting Officer did not explicitly make a decision. He did not apply his own mind to the complaint. He merely communicated the findings of the administrative review committee. The Tribunal held that the report of the administrative review committee is advisory, the final decision must be made by the Accounting Officer, and that the Accounting Officer apparently abdicated his responsibility by clothing the administrative review committee with decision-making powers that it did not have.
39. In *Application no. 11 of 2021- Globe World Engineering (U) Limited vs Jinja City Council*, the Accounting Officer did not explicitly make a decision. He merely forwarded the report of the administrative review committee. The Tribunal held that it would appear that the Accounting Officer impliedly agreed with the findings and recommendations of the administrative review committee. The Applicant also seemed to have accepted the Accounting Officer's letter as a decision.
40. In the instant case, the Accounting Officer explicitly stated that he found no merit in the complaint and dismissed it.
41. The Accounting Officer also gave reasons for his conclusions, presented in a tabular format against each of the Applicant's grounds. The law does not prescribe a specific format for such decisions; what matters is that a decision is made and reasons are provided. Therefore, the Accounting Officer complied with regulation 8 of the *Public Procurement and Disposal of Public Assets (Administrative Review) Regulations, 2023*, read together with section 106(7) of the *Public Procurement and Disposal of Public Assets Act, cap. 205*. In that regard, we find no fault with the Respondent's actions.
42. Issue no. 3 is resolved in the negative.

Issue No. 4:

Whether the Respondent erred when it scored Mr. Kenneth Akampurira as part of the Best Evaluated Bidder's key staff?

43. Section 6.2 of the Request for Proposals (under Statement of Requirements) provides as follows:

6.2: Key Staff

The firm shall provide the proposed Key staff for this assignment of at least 5 Advocates, to include at least One Senior Partner who shall be the Team Leader

6.21 Qualification of key staff.

a. Team leader/Senior Partner.

Should be an Advocate with at least 20 years of experience serving as Advocate of the High Court of Uganda and must demonstrate experience in at least four (4) areas highlighted in 6.0 above, which must include litigation, commercial transactions, energy, power, projects & infrastructure law and alternative dispute resolution.

b. Advocate – 4 No. (namely; Expert 1 to Expert 4)

Should be an Advocate with at least 15 years of experience serving as Advocate of the High Court of Uganda and must demonstrate experience in at least three (3) areas highlighted in 6.0 above, which must include litigation, commercial transactions, energy, power, projects & infrastructure law and alternative dispute resolution.

Note:

- The firm shall submit curriculum vitae (CV) of the proposed Key Staff.*
- The Firm shall also provide Curriculum vitae/Firm profile of Proposed London counsel who shall assist with arbitration process in London.*

44. Under Section 4 of the Request for Proposals (Proposal Forms), bidders were required to submit the following technical proposal forms.

- 1) Technical Proposal Submission Sheet.
- 2) Code of ethical conduct in business for bidders and providers.
- 3) Consultant's References.
- 4) Comments and Suggestions on the Terms of Reference.
- 5) Description of the Methodology for performing the Assignment.
- 6) Team Composition and Task Assignments.
- 7) Format of Curriculum Vitae for Proposed Professional Staff.
- 8) Confirmation of availability of professional staff.
- 9) Estimated Time Schedule for Professional Staff.
- 10) Activity (Work) Schedule.
- 11) Proposal Securing Declaration.

45. *Ligomarc Advocates* submitted a technical proposal with a team composition form which listed 6 key experts, i.e. one Ugandan advocate as team leader; 4 other Ugandan advocates as experts; and 1 barrister who was described as a consultant and with responsibility as lead counsel for the arbitration in London.

46. One of the Ugandan advocates listed by *Ligomarc Advocates* was Mr. Kenneth Akampurira.

47. The Applicant takes issue with the inclusion and acceptance of Mr. Kenneth Akampurira as a key expert in the proposal of *Ligomarc Advocates*.

48. The Applicant contends that Mr. Kenneth Akampurira is a Managing Partner of *Amber Solicitors & Advocates*, as a key expert, is not staff or a partner of *Ligomarc Advocates*. The Applicant therefore avers that this contravened the Statement of Requirements and the *Advocates Act*.
49. The Applicant avers that by introducing an external advocate as part of its core technical team without any of the mandatory joint venture documentation, the bid of *Ligomarc Advocates* bid became administratively non-compliant.
50. The Statement of Requirements provides that the objective of the procurement is the procurement of the services of a **Law Firm** to represent the Respondent in the arbitration proceedings against *Umeme*. The Statement of Requirements also details the specific experience of the *Firm*.
51. Therefore, the successful proposer must be a Law Firm which meets the Statement of Requirements. However, provision was also made for submission of Proposals under an arrangement of joint venture, consortium, or association.
52. I.T.C 4.2 of the Request for Proposals provides as follows:

A Consultant may be a natural person, private entity, government-owned entity, subject to ITC Sub-Clause 4.6 or any combination of them with a formal intent to enter into an agreement or under an existing agreement in the form of a joint venture, consortium, or association. In the case of a joint venture, consortium, or association, unless otherwise specified in the PDS, all parties shall be jointly and severally liable. In the case of a consortium or association, the formal intent shall be by way of Memorandum of Understanding which shall be registered with the Registrar of documents if signed in Uganda or if signed outside Uganda, shall be notarized.

53. I.T.C 12.1 and 12.2 of the Request for Proposals provide as follows:

12.1 If a consultant considers that it does not have all the expertise for the assignment, it may obtain a full range of expertise by associating with individual consultant(s) or other Consultants or entities in a joint venture or by sub-contracting as appropriate, unless otherwise specified in the PDS.

12.2 Consultants must obtain the approval of the Procuring and Disposing Entity to enter into a joint venture with consultants not invited for this assignment or other short-listed Consultants.

I.T.C 13.2 of the Request for Proposals provide as follows:

It is desirable that the majority of the key professional staff proposed are permanent employees of the Consultant or have an extended and stable working relationship with the Consultant.

54. For purposes of the instant issue, the upshot of clauses 4.2 and 13.2 of the Request for Proposals is that a proposal may be submitted by a combination of a private entity and a natural person, so long as they have a formal intent to enter into an agreement or have an existing agreement in the form of a joint venture, consortium, or association. It is desirable, but not mandatory, that the majority of the key professional staff proposed are permanent employees of the Consultant. Here, the reference to “Consultant” would include the joint venture partner, associate or sub-contractor, if any.

55. Upon receipt of the Respondent’s invitation to bid, *Ligomarc Advocates* wrote a letter dated July 10, 2025 and addressed it to the Respondent, confirming receipt of the invitation and stating that the firm would be submitting its proposal “in association with two consultants — Mr. Kenneth Akampurira and Mr. Sullivan Michael KC. However, the proposal of *Ligomarc Advocates* was not actually submitted in combination as a joint venture, consortium, or association. Therefore, the provisions relating to joint venture agreements are not applicable.

56. The Tribunal has carefully perused the technical proposal of *Ligomarc Advocates*. Specific to this issue, the proposal submitted by *Ligomarc Advocates* contained a Memorandum of Understanding (MOU) between *Ligomarc Advocates* and Mr. Kenneth Akampurira, registered with URSB on July 22, 2025. The MOU described Mr. Kenneth Akampurira as practicing with *Amber Solicitors & Advocates*. The MOU stated that the firm intended to prepare and submit a proposal in response to the RFP and sought to engage Mr. Akampurira to assist in its preparation. Under Clause 1.1, his role was limited to providing information to facilitate the submission. Clauses 1.2 and 1.3 provided that remuneration and detailed engagement terms would be set out in a separate consultancy agreement, to be negotiated only if the firm was shortlisted or awarded the contract. Clause stipulated the term of the MOU and its termination.
57. Under the Description of Methodology, the firm presented an overview of Mr. Akampurira, identifying him as the founding partner of *Amber Solicitors & Advocates*, and highlighting his extensive experience in arbitration and adjudication, which was said to make him well-positioned to support UETCL's efforts.
58. Mr. Kenneth Akampurira was designated as Expert No. 3, with his curriculum vitae identifying him as the Managing Partner of *Amber Solicitors & Advocates*.
59. The Tribunal noted that under I.T.C 12.1 of the Request for Proposals, if a consultant considers that it does not have all the expertise for the assignment, it may obtain a full range of expertise by sub-contracting as appropriate, unless otherwise specified in the PDS. A sub-contracting arrangement is not subject to the approval of the Procuring and Disposing Entity under I.T.C 12.2.

60. The Tribunal also noted that part of the eligibility requirements in I.T.C 4.3 of the Request for Proposals, the Consultant, and all parties constituting the Consultant, including sub-contractors, shall have the nationality of an eligible country.
61. Therefore, in principle, it is permissible for a Firm to include a non-employee or partner among the proposed key staff under a sub-contracting arrangement. It would appear that the actual sub-contract agreement is futuristic since the bidding Firm cannot enter into a sub-contract in the absence of a contract with the procuring and disposing entity.
62. In the instant case, Clauses 1.2 and 1.3 of the Memorandum of Understanding (MOU) between *Ligomarc Advocates* and Mr. Kenneth Akampurira, provided that remuneration and detailed engagement terms would be set out in a separate consultancy agreement, to be negotiated only if the Firm was shortlisted or awarded the contract. The Evaluation Committee did not assess the arrangement under which *Ligomarc Advocates* was proposing to utilize Mr. Kenneth Akampurira as a key expert in the Firm; considering that the only available option in the circumstances was to utilize him as a sub-contractor. It was incumbent upon the Evaluation Committee to assess whether the terms of the Memorandum of Understanding (MOU) between *Ligomarc Advocates* and Mr. Kenneth Akampurira were consistent with an actual or intended sub-contract within the meaning of the Request for Proposals.
63. In view of the above highlighted clear provisions of the Request for Proposals, the Tribunal rejects the Applicant's submission that proposed experts must be employees or personnel legally and exclusively committed to the Consultant for the assignment. The context in which the word "staff" as used in the Request for Proposals suggests that it generally refers to personnel proposed to undertake the consultancy assignment.

64. The Tribunal equally rejects the Applicant's submission that nomination of non-members of the Firm is a violation of the *Advocates Act*. The Tribunal finds no provision in the *Advocates Act* which prohibits a law firm from sub-contracting or associating with another advocate in the provision of legal services.
65. Regarding the allegation of falsely presenting Mr. Kenneth Akampurira as a key professional staff of *Ligomarc Advocates*, the Tribunal finds no evidence to support that allegation. The proposal submitted by *Ligomarc Advocates* clearly disclosed that Mr. Kenneth Akampurira is practicing with *Amber Solicitors & Advocates* as the Managing Partner.
66. The Tribunal has therefore determined that a non-partner or employee of the Consultant may be proposed as a key staff under a sub-contracting arrangement.
67. I.T.C 32.1 of the Request for Proposals provides that the Procuring and Disposing Entity shall examine the legal documentation and other information submitted by consultants to verify the eligibility of consultants in accordance with ITC Clause 4.
68. Regulation 60 of the *Public Procurement and Disposal of Public Assets (Procurement of Consultancy Services) Regulations, 2023* requires the Evaluation Committee, using the evaluation criteria in the request for proposals and based on the contents of a proposal, to conduct a detailed evaluation of a proposal that passes the preliminary examination.
69. Technical Evaluation Criteria 6.1 and 6.2 in the Request for Proposals state as follows:
- 6.1 The bids shall be evaluated on the basis of the Bidder's responsiveness to the Terms of Reference, applying the evaluation criteria and point system specified below.*

A proposal shall be rejected at this stage if it does not respond to important aspects of the Terms of Reference or if it fails to achieve any minimum technical score indicated in Section 3. Each responsive bid will be given a technical score (St). A bid shall be rejected at this stage if it does not achieve the minimum technical score below.

6.2 The maximum number of points to be given under each technical evaluation criterion are:

*(a) Specific experience of the Firm related to the assignment **20***

*(b) Adequacy of the proposed work plan and methodology in responding to the Terms of Reference **25***

*(c) Qualifications and competence of the key staff for the Assignment (For breakdown of points see TOR) **55***

*Total Points: **100***

70. The Tribunal at this stage cannot express any view as to whether the documents submitted by *Ligomarc Advocates* demonstrated an actual or intended sub-contracting arrangement within the meaning of the Request for Proposals. The Evaluation Committee has primary responsibility for the evaluation of proposals or bids.

71. The Evaluation Committee scored Mr. Kenneth Akampurira without first assessing whether the MOU and other documents presented by *Ligomarc Advocates* constituted an actual or intended sub-contracting arrangement within the meaning of the Request for Proposals.

72. The Evaluation Committee conducted a perfunctory assessment of the Bidder's responsiveness to the Terms of Reference in issue. This was an abdication of their responsibility. To that extent, the Respondent erred when it scored Mr. Kenneth Akampurira as part of the Best Evaluated Bidder's key staff without assessing responsiveness to the documentary requirements applicable to sub-contracting.

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73. The Statement of Requirements required 1 Team leader/Senior Partner, 4 other advocates, and 1 London counsel. *Ligomarc Advocates* submitted 5 Ugandan advocates and 1 United Kingdom barrister. The Evaluation Committee assessed the proposed London counsel as 4th advocate, yet the submitted Ugandan advocates were Kabiito Karamagi (team leader), Ruth Sebatindira, Joshua Ogwal, Kenneth Akampurira, and Olivia Kyarimpa Matovu. The evaluation committee did not determine the effect, if any, of submitting 5 advocates instead of 4. The 5th advocate, Olivia Kyarimpa Matovu, was not assessed, and no reasons were given for the omission.
74. The evaluation committee did not also determine whether, if Mr. Akampurira were to be disqualified, the remaining 4 Uganda advocates would suffice for purposes of responsiveness to the statement of requirements.
75. In view of the perfunctory evaluation of the key staff, issue no. 4 is resolved in the affirmative.

Issue no. 5:

Whether the Respondent unlawfully altered the Best Evaluated Bidder's financial proposal?

76. The Best Evaluated Bidder, *Ligomarc Advocates*, submitted a financial proposal summarized as follows: fees of UGX 10,624,549,608.79; reimbursables of UGX 490,000,000; and local taxes of UGX 2,332,218,206.81; all making a total of UGX 13,446,767,816.
77. Following adjustment by the Evaluation Committee, the fees and reimbursables remained unchanged, while the local taxes were revised to UGX 1,912,418,929.58, reflecting a reduction of UGX 419,799,277.23.

78. Consequently, the total proposal price was revised from UGX 13,446,767,816 to UGX 13,026,968,538. The best evaluated bidder had inserted a note in their bid with respect to the local taxes, which stated as follows: *“We note that the table in the tender document provides for application of taxes to the miscellaneous expenses. However, since by law disbursements/miscellaneous expenses do not ordinarily attract VAT, we have only applied VAT to the professional fee”*.

79. During financial evaluation, the Evaluation Committee made an adjustment whereby the local taxes component of the total price was reduced from UGX 2,332,218,206.81 to UGX 1,912,418,929.58, i.e. a reduction of UGX. 419,799,277.23.

80. The combined technical and financial evaluation report states that *“Adjustment was made in regards to the computation of VAT computation. The 18 % VAT on UGX 13,026,968,538 was adjusted to UGX. 1,912,418,929.58 instead of UGX 2,332,218,206.81”*.

81. The Evaluation Committee recommended the award of the contract to *Ligomarc Advocates* at a total contract price of UGX 13,026,968,538 and further advised that negotiations be conducted to confirm key personnel and to address tax-related matters and the final contract price.

82. The Contracts Committee approved the evaluation report and recommendation to conduct negotiations in accordance with the negotiation plan with the best evaluated bidder.

83. Negotiations took place on September 15, 2025, as recorded in PP Form 51. At Minute 04, titled “Error in Tax Computation” on page 4, the discrepancy in VAT was raised with *Ligomarc Advocates*, who acknowledged it as a “clerical error.” It was agreed that the firm would amend and resubmit its financial proposal to reflect the “correct” VAT amount of UGX 1,912,418,929.58.

84. On September 15, 2025, *Ligomarc Advocates* submitted a corrected financial proposal summarized as follows: fees of UGX 10,624,549,608.79; reimbursables of UGX 490,000,000; and local taxes of UGX 1,912,418,929.58; all making a total of UGX 13,026,968,538
85. On September 18, 2025, the Contracts Committee approved the negotiation minutes and recommendation to award M/S *Ligomarc Advocates* the contract at a contract price of UGX 13,026,968,538.
86. It is not in dispute that the awarded contract price of UGX 13,026,968,538 is different from the originally quoted price of UGX 13,446,767,816 as stated in the financial proposal of *Ligomarc Advocates* and the record of financial proposal opening (Form 25).
87. The Applicant avers that the alteration of the price lacked any basis in the Request for Proposals or Instructions to Consultants and was therefore ultra vires and unlawful.
88. The Respondent and the best evaluated bidder contend that the adjustment of the Best Evaluated Bidder's price was a lawful correction of a VAT calculation error, which is permissible under the law and Request for Proposals.
89. Under Regulation 68(8) of the *Public Procurement and Disposal of Public Assets (Procurement of Consultancy Services) Regulations, 2023*, any proposal found to contain an arithmetic error must be disqualified, and no post-submission correction is allowed.
90. However, regulation 70 (5) (c) of the *Public Procurement and Disposal of Public Assets (Procurement of Consultancy Services) Regulations, 2023* envisages that the Evaluation Committee may make corrections or adjustments to the price. This power is not unlimited.

91. Regulation 7 of the *Public Procurement and Disposal of Public Assets (Evaluation) Regulations*, permits the Evaluation Committee to correct a non-conformity or an omission in a bid that does not constitute a material deviation. The Request for Proposals has specified parameters for rectification or correction of only non-material nonconformities, omissions, or errors.
92. I.T.C 37.4 of the Request for Proposals provides that to determine the evaluated price, the Procuring and Disposing Entity shall consider (a) the proposal price; (b) price adjustment for correction of arithmetic errors in accordance with ITC 31.4; (c) adjustment for nonconformities and omissions in accordance with ITC Sub-Clause 31.3; and (d) adjustments due to the application of a margin of preference, in accordance with ITC 36.
93. I.T.C 31.3 and 31.4 of the Request for Proposals provide as follows:
- 3.13 Provided that a proposal is substantially compliant and responsive, the Procuring and Disposing Entity shall rectify nonmaterial nonconformities or omissions. To this effect, the proposal price may be adjusted, for comparison purposes only, to reflect the price of the missing or non-conforming item or component.*
- 31.4 Provided that the proposal is substantially compliant and responsive, the Procuring and Disposing Entity shall correct arithmetic errors on the following basis:*
- (a) if there is a discrepancy between the unit price and the total price that is obtained by multiplying the unit price and quantity, the unit price shall prevail and the total price shall be corrected, unless in the opinion of the Procuring and Disposing Entity there is an obvious misplacement of the decimal point in the unit price, in which case the total price as quoted shall govern and the unit price shall be corrected;*

(b) if there is an error in a total corresponding to the addition or subtraction of subtotals, the subtotals shall prevail and the total shall be corrected; and

(c) if there is a discrepancy between words and figures, the amount in words shall prevail, unless the amount expressed in words is related to an arithmetic error, in which case the amount in figures shall prevail subject to (a) and (b) above.

If the Consultant that submitted the best evaluated bid does not accept the correction of errors, its proposal shall be rejected and it may be suspended by the Authority from participating in public procurement and disposal activities.

94. ITC 31.4 permits correction of “arithmetic errors” in limited circumstances. These are: if there is a discrepancy between the unit price and the total price that is obtained by multiplying the unit price; if there is an error in a total corresponding to the addition or subtraction of subtotals; and if there is a discrepancy between words and figures. None of the above circumstances is present in the instant case.

95. ITC 31.3 permits rectification of nonmaterial nonconformities or omissions to reflect the price of the missing or non-conforming item or component. The rate for VAT is statutory. Therefore, the application of a wrong VAT rate is a nonconformity which can be rectified under regulation 70 (5) (c) of the *Public Procurement and Disposal of Public Assets (Procurement of Consultancy Services) Regulations, 2023* and ITC 31.1.

96. In the instant case, the Evaluation Committee had a duty to first satisfy itself that the sum of UGX 2,332,218,206.81 quoted by *Ligomarc Advocates* as “local taxes” consisted entirely of VAT and had no other local tax component.

97. This determination was vital because ITC 15.4 requires that the financial proposal should clearly estimate, as a separate amount, the local taxes, (including social security), duties, fees, levies, and other charges imposed under the applicable law, on the Consultant and their personnel (other than nationals of or permanent residents in Uganda), unless the PDS specifies otherwise.
98. *Ligomarc Advocates* inserted a note with respect to the local taxes, stating that, since by law disbursements/miscellaneous expenses do not ordinarily attract VAT, they had only applied VAT to the professional fee. This note could mean that they applied VAT only to the professional fee and not to other items. It could also mean that VAT is the only tax they applied to the professional fee. Their financial proposal submission sheet stated that the total price of their Proposal was UGX 13,446,767,816 “inclusive of professional fees, local taxes, reimbursables and miscellaneous”.
99. The breakdown of professional fees totaled UGX 12, 956,767,816/=. The summary of the proposal price stated professional fees of UGX. 10,624,549,608.79, exclusive of VAT. The VAT element on UGX. 10,624,549,608.79 at the rate of 18 % is UGX. 1,912,418,929.58. However, the summary of the proposal price indicates “local taxes” of UGX. 2,332,218,206.81/=:, which is higher than the applicable VAT of UGX. 1,912,418,929.58.
100. The Evaluation Committee perfunctorily adjusted the local taxes quoted by *Ligomarc Advocates* under the untested assumption that the entire sum of “local taxes” was made up of VAT. The Tribunal has not seen any effort in the evaluation report to assess whether the entire amount quoted as “local taxes” by the best evaluated bidder was in respect of only VAT, or included other taxes. If the sum included other taxes, the reduction in the best evaluated bidder’s price would have been less than UGX. 419,799,277.23.

101. The Applicant also submitted that the negotiations with *Ligomarc Advocates* were premature and unlawful because the right to negotiate only arises after the best evaluated bidder notice and expiry of the administrative review window. The Tribunal respectfully disagrees with this submission.

102. The Evaluation Committee may recommend that the procuring and disposing entity carry out negotiations with the best evaluated bidder, even before the issue of a best evaluated bidder notice. The evaluation committee can recommend negotiations with any bidder it has identified as the best evaluated bidder, even before contract award by the Contracts Committee. It suffices if the evaluation report has recommended the bidder as the best evaluated. See regulation 3 of the *Public Procurement and Disposal of Public Assets (Negotiations) Regulations, 2023*.

103. After evaluation, and where negotiations are held and are successful, the Procurement and Disposal Unit submits to the Contracts Committee a recommendation to award a contract. The Notice of Best Evaluated Bidder is then issued within five working days after the Contracts Committee's award decision.

See regulations 2 and 3 of the *Public Procurement and Disposal of Public Assets (Contracts) Regulations, 2023*.

104. However, in the instant case, during negotiations, the Respondent unlawfully permitted *Ligomarc Advocates* to resubmit its financial proposal to reflect the “correct” VAT amount of UGX 1,912,418,929.58. Such an invitation effectively allowed submission of a fresh proposal after evaluation, contrary to ITC 26.4 and the mandatory procedures under regulations 68(6)(a) and 68(5) of the *Public Procurement and Disposal of Public Assets (Procurement of Consultancy Services) Regulations, 2023*.

105. Issue no. 5 is resolved in the affirmative.

Issue No.6:

What remedies are available to the parties?

106. Having determined that the Respondent acted in error and in the evaluation of the bids, the logical and prudent course of action is to direct that the procurement be remitted to the Respondent for re-evaluation.

107. The best evaluated bidder also raised counter-allegations that the Applicant did not have the required experience, qualification and composition. At the hearing, the Applicant's counsel was asked whether the Applicant Firm, having been registered on January 13, 2025, was qualified for the assignment. This was premised on the statement of requirements, which required law firms with experience of at least 10 years of legal practice. Counsel for the Applicant was of the view that what counts is the experience of the advocates in the law firm, but not the date of registration of the law firm. In view of the direction for re-evaluation, the Tribunal does not consider it necessary to delve into the merits of the allegations regarding the experience of the Applicant law firm.

108. It is expected that during re-evaluation, the Evaluation Committee shall exhaustively assess responsiveness of all bidders to the criteria and statement of requirements, including requisite experience.

Obiter dicta

109. The Tribunal observed a breach of the statutory requirement for confidentiality as stipulated in section 50 of the *Public Procurement and Disposal of Public Assets Act, cap. 205*. The Applicant and the best evaluated bidder both attached copies of their technical proposals to the pleadings.

110. The Tribunal would like to re-echo the guidance previously given that confidential documents are to be submitted to the Tribunal separately as part of the procurement file, but not attached to pleadings, or otherwise disseminated to parties unless legally required.

See: Applications No. 30 and 31 of 2025 Yoya Technologies and 2 Ors JV, and Aisino Corporation vs Uganda Revenue Authority.

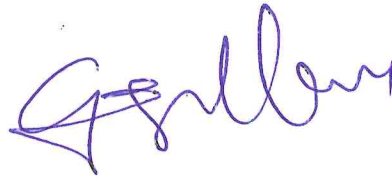
G. DISPOSITION

1. The Application is allowed in part.
2. The Best Evaluated Bidder Notice dated September 22 2025, is set aside.
3. The Respondent is ordered to re-evaluate the bids in a manner not inconsistent with this decision, the Request for Proposals, and the law.
4. The re-evaluation in no. 3 above shall be conducted within 10 working days from the date of this decision.
5. The Tribunal's suspension order dated October 21, 2025, is vacated.
6. The Respondent shall refund the Administrative Review Fees paid by the Applicant.
7. Each party to bear its own costs.

Dated at Kampala, this 10th day of November, 2025.



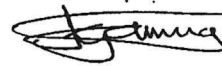
NELSON NERIMA
MEMBER



GEOFFREY NUWAGIRA KAKIRA
MEMBER



PAUL KALUMBA
MEMBER



CHARITY KYARISIIMA
MEMBER



KETO KAYEMBA
MEMBER



ENG. CYRUS TITUS AOMU
MEMBER