

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

APPLICATION NO. 44 OF 2025

BETWEEN

AISINO CORPORATION===== APPLICANT

AND

UGANDA REVENUE AUTHORITY ===== RESPONDENT

APPLICATION FOR REVIEW OF THE DECISION OF THE ACCOUNTING OFFICER OF UGANDA REVENUE AUTHORITY IN RESPECT OF THE PROCUREMENT FOR DESIGN, DEVELOP (CO-CREATE), MIGRATE, TEST COMMISSION, TRAIN AND TRANSFER KNOWLEDGE FOR THE SUPPORT AND MAINTENANCE OF AN ELECTRONIC SYSTEM FOR TAX AND REVENUE ADMINISTRATION UNDER PROCUREMENT REF NO. URA/ITID/CONS/24-25/01462.

BEFORE: FRANCIS GIMARA S.C, CHAIRPERSON; NELSON NERIMA; GEOFFREY NUWAGIRA KAKIRA, PAUL KALUMBA, CYRUS TITUS AOMU, KETO KAYEMBA AND CHARITY KYARISIIMA, MEMBERS.

DECISION OF THE TRIBUNAL

A. BRIEF FACTS

1. Uganda Revenue Authority (the Respondent) initiated a procurement of Consultancy services for the design, development (co-creation), migration, testing, commissioning, training, knowledge transfer, support and maintenance of an electronic system for tax and revenue administration using Open International Bidding procurement method under Procurement reference no. URA/ITID/CONS/24 - 25/01462.
2. The Respondent received bids from the following six (06) firms:
 - 1) IUNetworks LLC and Omni Software Ltd (Joint Venture);
 - 2) Protean eGov Technologies Limited and Four Comers Transform Limited;
 - 3) Yoya Technologies Ltd, Eviden Information Technology (Beijing) Co. Ltd, and Percent Technology Group Co. Ltd (Joint Venture);
 - 4) Aisino Corporation;
 - 5) Synesis IT Ltd and Africa Data Edge Limited (Joint Venture); and
 - 6) Techno Brain Global FZ LLC.
3. After completing the initial technical evaluation process, the Respondent issued a first Notice Following Technical Evaluation for Consultancy Services on 25 August 2025, indicating that the IUNetworks LLC and Omni Software Ltd Joint Venture had achieved a technical score of 80.02. The notice further indicated that their financial proposal would be opened three working days after the date of display of the notice.
4. Dissatisfied with the reasons given for its disqualification, Aisino Corporation lodged an administrative review complaint with the Respondent's Accounting Officer on 8 September 2025.
5. On 17 September 2025, the Respondent emailed the Accounting Officer's administrative review decision, dated 15 September 2025, dismissing Aisino Corporation's complaint on grounds that it had been filed outside the statutory 10 working-day period.
6. Yoya Technologies Ltd, Eviden Information Technology (Beijing) Co. Ltd, and Percent Technology Group Co. Ltd Joint Venture, being dissatisfied with the Accounting Officer's decision, filed Registry

Application No. 30 of 2025 before the Tribunal on 17 September 2025.

7. Aisino Corporation, also dissatisfied with the Accounting Officer's decision, filed Application No. 31 of 2025 before the Tribunal on 19 September 2025.
8. On 3 October 2025, the Tribunal delivered its decision in consolidated Applications No. 30 and 31 of 2025. The Tribunal struck out Application No. 31 of 2025, partially upheld Application No. 30 of 2025, set aside the Notice Following Technical Evaluation for Consultancy Services of 25 August 2025, and directed the Respondent to re-evaluate all proposals in accordance with its decision, the Request for Proposals, and the law, within 20 working days of the Tribunal decision.
9. In furtherance of the Tribunal's directives, the Respondent conducted a technical re-evaluation and, on 30 October 2025, issued a fresh Notice Following Technical Evaluation for Consultancy Services. The Notice stated that the IUNetworks LLC and Omni Software Ltd Joint Venture had now attained a technical score of 94.74 and that its financial bid would be opened three working days after the date of display of the notice.
10. The Notice further indicated that Aisino Corporation (the Applicant) had been disqualified after scoring 60.11%, which fell below the minimum qualifying technical score.
11. The Applicant requested a debrief from the Respondent, which was provided on 4 November 2025.
12. Dissatisfied with the reasons given in the debrief for its disqualification, the Applicant lodged another administrative review complaint with the Respondent's Accounting Officer on 6 November 2025.
13. On 15 November 2025, the Respondent emailed the Accounting Officer's administrative review decision dismissing the Applicant's complaint on grounds that it lacked merit.

14. Aggrieved by the Accounting Officer's decision, the Applicant filed Application No. 44 of 2025 before the Tribunal on 27 November 2025, seeking review of the Respondent's decision.

B. APPLICATION TO THE TRIBUNAL

1. The Applicant argued that the re-evaluation was fundamentally flawed because it was conducted by a committee that lacked independence. The Chairperson of the re-evaluation committee had served on the original evaluation committee whose decision was quashed and had actively defended that decision before the Tribunal. The Applicant contended that the retention and elevation of this member created a reasonable apprehension of bias, conflict of interest, and lack of impartiality, contrary to the principles of fairness, transparency, and independence under the Public Procurement and Disposal of Public Assets Act.
2. The Applicant further submitted that the Chairperson had previously interacted extensively with the Best Evaluated Bidder, including site visits to the bidder's premises abroad, interactions not afforded to the Applicant. These prior engagements, coupled with the Chairperson's leadership of the re-evaluation, undermined the integrity of the process and compromised equality of treatment among bidders.
3. The Applicant contended that bidders who had previously failed or struggled to meet technical thresholds under unchanged evaluation criteria inexplicably achieved significantly higher scores within a short period, while the Applicant's score sharply declined. The Entity admitted that the evaluation criteria had not changed but failed to explain these drastic score variations, evidencing opacity and lack of transparency.
4. The Applicant argued that the Entity erred by refusing to provide reasons or justification for the dramatic improvement in the Best Evaluated Bidder's scores, relying solely on confidentiality. The Applicant maintained that confidentiality must be balanced with transparency and that the Entity could have provided reasons without disclosing protected information. The refusal, it argued, undermined accountability, fairness, and public confidence in the procurement process.

5. The Applicant asserted that the Entity failed to comply with the Tribunal's directives in Applications Nos. 30 and 31 of 2025. Specifically, it argued that the re-evaluation was not conducted in a manner consistent with the Tribunal's decision, the RFP, or the law; that verification of Powers of Attorney as directed was questionable; that due-diligence scoring was removed without transparent consultation; and that the overall process remained inconsistent with principles of transparency and fairness.
6. The Applicant submitted that the Entity unlawfully introduced an online Proof-of-Concept (PoC) demonstration that was not provided for in the Evaluation Methodology or solicitation documents. It further argued that the Applicant was given unreasonably short notice and insufficient time to demonstrate a complex, enterprise-wide tax administration system, thereby impairing its ability to present a meaningful and accurate demonstration.
7. The Applicant contended that other bidders enjoyed a material advantage through prior interactions, feedback, and extended engagement with the evaluation team, including due diligence, while the Applicant was denied similar opportunities despite passing the preliminary stage in the re-evaluation. The short notice and compressed PoC timeframe disproportionately disadvantaged the Applicant and amounted to unequal and unfair treatment.
8. Finally, the Applicant argued that the Entity erred in holding that its technical submission was non-responsive. It demonstrated that its proposal fully addressed change management, tax configuration, ledger accounting, and migration methodology in detailed chapters of the proposal, which were either ignored or mischaracterised by the re-evaluation committee. The Applicant contended that the findings were contrary to the contents of its proposal and that the Accounting Officer erred in upholding conclusions that were unsupported by the record.
9. The Applicant further maintains that its technical proposal was fully compliant with the Terms of Reference and free from any material deviations. It submits that its disqualification at the technical stage was irrational, unlawful, and unsupported by the evaluation record. Accordingly, the Applicant prays for orders nullifying the entire evaluation process, cancelling or staying the award to the Best Evaluated Bidder, directing a fresh re-evaluation

by an independent committee, or, in the alternative, awarding the contract to the Applicant, together with costs and any other relief the Tribunal considers just.

C. REPLY TO THE APPLICATION BY UGANDA REVENUE AUTHORITY

1. The Respondent submitted that the December 2024 procurement (Ref: URA/TID/CONS/24-25/01462) constituted a fresh procurement process founded on an updated Statement of Requirements. It maintained that the re-evaluation ordered by the Tribunal in Application No. 30 of 2025 was undertaken openly and afresh, applying the same evaluation criteria and in strict compliance with the *Public Procurement and Disposal of Public Assets Act* and the Public Procurement and Disposal of Public Assets Regulations, 2023.
2. The Respondent further contended that the re-evaluation committee was lawfully constituted notwithstanding that its Chairperson had served on a previous committee. Relying on definitions of bias, conflict of interest, and independence from *Black's Law Dictionary*, it argued that Regulation 2 of S.I. No. 103 of 2023 does not bar repeat membership of evaluation committee where conflicts of interest are disclosed. It emphasised that the Tribunal in Application No. 30 of 2025 did not prescribe the composition of the committee and that the Applicant failed to adduce any evidence of actual or perceived bias, relying instead on mere suspicion which fell below the applicable legal threshold.
3. The Respondent justified its refusal to disclose the Best Evaluated Bidder's detailed scores and evaluation sheets, citing section 50(2)(b)(iv)(C) of the *Public Procurement and Disposal of Public Assets Act* and several binding Tribunal decisions delivered in 2025, including *Dentons Advocates v UETCL* (Application No. 39 of 2025) and *Yoya Technologies v URA* (Application No. 30 of 2025), which affirm confidentiality as a cardinal principle of public procurement. It maintained that the Applicant was adequately debriefed on 4 November 2025 regarding its technical shortcomings in compliance with section 106(4) of the Act. Any marked improvement in another bidder's scores was said to be immaterial, as the process was a new procurement with revised requirements.

4. The Respondent asserted full compliance with the Tribunal's directives in Application No. 30 of 2025, stating that Powers of Attorney were duly verified, prior due-diligence scores were lawfully excluded, and bidder conferences were not mandatory. It further submitted that the Proof-of-Concept was an express requirement of the RFP; that all bidders were accorded equal treatment, including identical invitations and an allocation of three hours and thirty minutes; and that the Applicant utilised only one hour and thirty minutes, declined additional time, and subsequently expressed appreciation to the Respondent. The Respondent argued that the Applicant's participation without protest gave rise to estoppel under section 114 of the Evidence Act, relying on *Energo (U) Co. Ltd v Rubaramira* (Civil Appeal No. 0183 of 2013) and *Kakooza Matooke Traders v Mbarara City* (Application No. 34 of 2025).
5. In conclusion, the Respondent characterized the application as lacking merit, vexatious, and an abuse of the Tribunal process, and prayed for its dismissal with costs.

D. REPLY TO THE APPLICATION BY IUNetworks LLC AND OMNI SOFTWARE LTD (JOINT VENTURE), THE INTERESTED PARTY

1. The Interested Party, IUNetworks LLC and Omni Software Ltd (Joint Venture), stated that it jointly participated in the procurement for the design, development, migration, testing, commissioning, training, and maintenance of the electronic tax and revenue administration system under Ref. No. URA/ITID/CONS/24-25/01462. Following the re-evaluation ordered by the Tribunal, the Joint Venture was notified as the Best Evaluated Bidder.
2. The Interested Party clarified that it is not a substantive party to Application No. 44 of 2025 and does not seek to comment on the allegations raised by the Applicant against the Procuring and Disposing Entity. Its participation in the proceedings is limited to safeguarding its interests and status as the Best Evaluated Bidder.
3. The Interested Party submitted that it fully complied with all eligibility, administrative, technical, and financial requirements set out in the solicitation documents. It maintained that all authorisations and powers of attorney were validly executed and accepted during evaluation, and that no adverse findings were made

against it in relation to eligibility, documentation, conduct, or conformity with the RFP.

4. Relying on the *Public Procurement and Disposal of Public Assets Act* and Regulations, the Interested Party contended that, having been duly declared the Best Evaluated Bidder, it has a legitimate expectation that the procurement process will proceed in accordance with the law and that no order should be made prejudicial to a compliant bidder in the absence of specific and substantiated findings of non-compliance.
5. The Interested Party affirmed its readiness to proceed with negotiations and contract execution once permitted and reiterated its commitment to delivering the system in accordance with the Statement of Requirements. It accordingly prayed that the Tribunal notes its compliance, recognises its legitimate expectation as the Best Evaluated Bidder, and refrains from issuing any orders that would unjustifiably prejudice or displace its status

E. THE ORAL HEARING

1. The Tribunal held an oral hearing on 12th December, 2025 via zoom cloud meetings software. The appearances were as follows:
2. The Applicant was represented by **Sadam Solomon** and **Bernard Mukasa**, Counsel. Also in attendance were **Frank Katusiime**, the Applicant's Project Manager, and **Ezra Ruterana**, the Applicant's Business Lead.
3. The Respondent was represented by **Akello Judith Tracy**, Counsel. Also in attendance were **Ishta Kyambadde**, Assistant Commissioner (Administration); **Peter Collins Wasenda**, Chairperson; Evaluation Committee; **Jibril Kinyiri**, Acting Head, Procurement and Disposal Unit; **Ritah Mukakasana Kasadha**, Manager, Procurement and Disposal Unit; **Dorothy Nakimera**, Supervisor, Procurement and Disposal Unit; and **Joselyn Ategeka**, Observer.
4. IUNetworks LLC and Omni Software Ltd (Joint Venture), the interested party filed a response to the Application on 3rd December 2025 but did not attend the hearing, despite having been duly served with the hearing notice.

F. SUBMISSIONS

1. During the oral hearing, the Applicant and Respondent adopted and made further highlights of their written submissions. The parties also provided clarifications to the Tribunal.

Applicant

2. The Applicant argued that the re-evaluation process was flawed from the outset as the re-evaluation committee was not independent because its Chairperson had served as a member on the original evaluation committee of the cancelled evaluation process. It contends bias, conflict of interest, lack of integrity, and procedural irregularity, arguing that repeating committee members created a reasonable apprehension of prejudice and violated principles of fairness and transparency under the PPDA Act.
3. The Applicant further argued that the Respondent did not comply with the Tribunal's earlier order in Application No. 30 of 2025 by disregarding low due-diligence scores from the earlier evaluation, did not conduct fresh physical due diligence or bidder conferences, used the same allegedly conflicted evaluators, and imposed an unreasonably short Proof-of-Concept (PoC) demonstration window of only 3.5 hours, compromising its ability to present its solution properly.
4. The Applicant contends that the unexplained dramatic improvement by other bidders that had previously "struggled" or failed technical requirements in the 2021-2023 process yet suddenly scored exceptionally high in the 2024-2025 re-evaluation under supposedly identical criteria pointed to irregularity and lack of transparency. They averred that the Respondent's refusal to disclose the winner's detailed scores and evaluation sheets, claiming this opacity hides manipulation and breaches transparency obligations.
5. The Applicant further contends that its own technical submission was fully responsive and conformed to the Terms of Reference, containing no material deviations. It argues its disqualification at the technical stage was irrational and unlawful. It therefore seeks

orders setting aside the entire evaluation, cancelling or suspending the award to the Best Evaluated Bidder, directing a fresh re-evaluation by an independent team, or, alternatively, awarding the contract to itself, plus costs and any other relief the Tribunal deems fit.

6. The Applicant prayed that the Tribunal sets aside the entire re-evaluation process, suspend any award, order a fresh independent re-evaluation, or direct that the contract be awarded to the Applicant as the only genuinely qualified bidder.

The Respondent

7. The respondent adopted its written reply to the Application in submissions.
8. The Respondent highlighted that the December 2024 procurement (Ref: URA/TID/ CONS/24-25/01462) is a brand-new exercise with an updated Statement of Requirements. The re-evaluation ordered by the Tribunal in Application No. 30 of 2025 was conducted transparently, on a clean slate, using unchanged criteria and in full compliance with the PPDA Act and the 2023 Regulations.
9. On the question of procedural irregularity and lack of independence, the Respondent argued that the Tribunal in Application No. 30 of 2025 merely directed a re-evaluation in accordance with the law and did not prescribe the composition of the evaluation committee. The Respondent maintained that the constitution of the re-evaluation committee was a statutory function exercised in compliance with section 39 of the *Public Procurement and Disposal of Public Assets Act* and Regulation 2 of *The Public Procurement and Disposal of Public Assets (Evaluation) Regulations, 2023* and that no law prohibits re-appointing a member of a previous evaluation committee provided conflicts of interest are duly declared.
10. The Respondent contended that the Applicant's allegations of bias, lack of integrity, and conflict of interest were speculative and unsupported by evidence. Relying on Tribunal and court precedents, including *Eyere Company SMC Ltd v Arua City Council* and *Marvin Baryaruha v Attorney General*, the Respondent

submitted that bias must meet the threshold of a “reasonable apprehension” or “real likelihood” of bias, which cannot be established by mere suspicion arising solely from prior committee membership.

11. The Respondent emphasized that the re-evaluation committee comprised seven independent members who scored bids individually, with results aggregated to reach a collective decision. It argued that no evidence was adduced to show that the chairperson influenced other members or that the committee acted with actual or perceived bias, and that allegations of collective bias were untenable in the absence of cogent proof.
12. Regarding the refusal to disclose the detailed scores of the Best Evaluated Bidder, the Respondent argued that confidentiality is a key principle under section 50 of the Public Procurement and Disposal of Public Assets Act. It cited Tribunal precedents, including *Dentons Advocates v UETCL* and *Yoya Technologies v URA*, to support the claim that it was only required to provide the Applicant with reasons for its own rejection under section 106(4), which it did through a detailed debrief dated 4 November 2025.
13. The Respondent stated that it fully complied with the Tribunal’s directives in Application No. 30 of 2025. It argued that previous due-diligence scores were discarded, powers of attorney were verified, and the re-evaluation was performed again using the same criteria and weightings, except for the removal of the previously challenged due-diligence marks, in accordance with the Tribunal’s guidance and regulation 26 of the *Public Procurement and Disposal of Public Assets (Procuring and Disposing Entities) Regulations 2023*.
14. Regarding the Proof-of-Concept (PoC), the Respondent argued that the exercise was expressly provided for in the RFP and regulation 20 of *The Public Procurement and Disposal of Public Assets (Evaluation) Regulations, 2023*. All bidders were accorded equal time of three and a half hours, and the Applicant voluntarily participated, used only one and a half hours, raised no objection at the time, and later expressed appreciation. The Respondent submitted that the Applicant was estopped from challenging a procedure it accepted and participated in without protest.

15. On technical non-responsiveness, the Respondent maintained that the Applicant's proposal contained material deviations and failed to meet mandatory requirements, particularly in change management. It argued that substantial portions of the Applicant's technical submission were irrelevant, generic, or directed to other entities, rendering the bid non-responsive under regulation 19(4) of *The Public Procurement and Disposal of Public Assets (Evaluation) Regulations, 2023* and justifying its rejection at the detailed evaluation stage.
16. In conclusion, the Respondent submitted that the Application was misconceived, speculative, and devoid of merit. It prayed for dismissal of the Application with costs, vacation of the orders suspending the procurement process, consideration of sanctions against the Applicant for abuse of process, and any other relief the Tribunal deemed just and appropriate.

G. RESOLUTION BY THE TRIBUNAL

Issues

1. The Application raised 6 issues for determination. In view of the pleadings and submissions of the parties, the Tribunal has reframed the issues as follows;
 - 1) *Whether the Respondent erred in holding that there was no procedural irregularities and lack of independence?*
 - 2) *Whether the Respondent erred by refusing to disclose the justification/reasons why a bidder who previously struggled to meet the required score under the same criteria exceeded the required score by a big margin?*
 - 3) *Whether the Respondent erred by holding that it complied with the Tribunal's orders whereas not?*
 - 4) *Whether the Respondent erred in upholding the method of proof-of-concept demonstration and the unreasonable time given to the Applicant?*
 - 5) *Whether the Respondent erred in holding that the Applicant's submission was not technically responsive nor in conformity to the Terms of Reference/Statement of Requirements?*
 - 6) *Whether there are available remedies to the Parties.*

RESOLUTION OF ISSUES

Issue 1

Whether the Respondent erred in holding that there was no procedural irregularities and lack of independence?

2. The crux of the Applicant's complaint on this issue is that, during the re-evaluation, the Respondent improperly reconstituted the evaluation committee by appointing a member of the initial committee as Chairperson of the new committee. The Applicant argues that this was procedurally improper and irregular, rendering the re-evaluation process biased and lacking independence. According to the Applicant, the Entity was required to form a fresh evaluation committee and to conduct the re-evaluation in a transparent and impartial manner, which it failed to do.
3. The Applicant further contends that the first evaluation committee, having disqualified the Applicant at the preliminary stage, had engaged directly with all the other bidders, including visiting their premises. In contrast, the Applicant had no such opportunity. The first evaluation committee had already formed views on the proposals, which the Tribunal later set aside, and its members had participated in the Tribunal proceedings defending their earlier evaluation. In the Applicant's view, these circumstances point to a likelihood of bias, as the re-evaluation was led by a chairperson who had participated in the initial, quashed evaluation.
4. The Respondent's position is that there is no legal prohibition against appointing a person to an evaluation committee simply because they previously served on another committee, provided they declare an absence of conflict of interest. The Respondent asserts that the Applicant presented no evidence demonstrating actual bias on the part of the appointed member.
5. Section 39 of the *Public Procurement and Disposal of Public Assets Act* provides that bid evaluation is carried out by an Evaluation Committee, which reports to the Procurement and Disposal Unit (PDU). It is the PDU that recommends the membership of the Evaluation Committee.
6. Section 34(a) of the *Public Procurement and Disposal of Public Assets Act* further empowers the PDU to recommend the composition of

evaluation and negotiation committees for approval by the Contracts Committee.

7. Regulation 3(1) of the *Public Procurement and Disposal of Public Assets (Evaluation) Regulations, 2023* requires that members of an Evaluation Committee must elect a chairperson from among themselves.
8. In Application No. 7 of 2023, ***JB United Civil Engineering and Building Contractors Limited v Adjumani District Local Government***, the Tribunal reaffirmed that the Accounting Officer, through the PDU, has the administrative mandate to recommend the composition of an evaluation committee for Contracts Committee approval.
9. In the absence of a restraining order for re-appointment of any member, we do not find it improper for the Accounting Officer, acting through the PDU, to recommend a member of the original evaluation committee for reappointment to the newly constituted committee. The Respondent was not obliged to constitute an entirely new committee in order to comply with the Tribunal's directives in Applications No. 30 and 31 of 2025.
10. Where the Respondent, in the interest of transparency, chose to reconstitute the committee and include members of the previous committee in the new one, this action cannot be faulted in the absence of credible evidence showing a conflict of interest or restraining order for re-appointment. Without such evidence, the reconstitution remained lawful and reasonable.
11. The Tribunal has consistently held that the burden rests on an Applicant to prove the existence of a conflict of interest or partiality in an administrative review process. The Applicant must present cogent, credible evidence demonstrating actual bias or a real likelihood of bias, and that any conflict of interest must be "clear and manifest." See Application No. 37 of 2024, ***MBJ Technologies Limited v Mbarara City Council***; Application No. 24 of 2024, ***Rhino Engineering Works Limited v Otuke District Local Government***; Application No. 31 of 2023, ***Consortium of EAA Company Ltd and East Africa Auto Technical Testing v UNBS***; Application No. 32 of 2023, ***Auto Terminal Japan Limited, Pal Auto Garage Ltd, Africa Automotive Analysis Ltd JV***; and

Application No. 18 of 2021, Abasamia Hwolerane Association Ltd v Jinja City Council.

12. In this case, the Applicant merely alleged a likelihood of partiality arising from the inclusion of a member of the former evaluation committee but provided no substantive evidence to prove actual or likely bias. There is no proof of clear and manifest partiality, nor any indication that the Respondent acted to advance private interests over public interest.
13. Additionally, there is no evidence before the Tribunal to suggest that the Evaluation Committee failed to elect its own chairperson as required by law, or that a chairperson was imposed upon them.
14. **This issue is resolved in the negative.**

Issue 2

Whether the Entity erred by refusing to disclose the justification/reasons why a bidder who previously struggled to meet the required score under the same criteria exceeded the required score by a big margin?

15. The Applicant contests the scores awarded to the IUNetworks LLC and Omni Software Ltd Joint Venture during the re-evaluation and that particularly questioning the substantial difference between the first evaluation and the re-evaluation. They also contend that the Respondent had an obligation to disclose the Best Evaluated Bidder's (BEB) detailed scores and evaluation sheets, arguing that the winner's dramatic score improvement from 80.2 in the set aside evaluation process to 94.74 in the re-evaluation suggests irregularity, warranting transparency under the *Public Procurement and Disposal of Public Assets Act*.
16. The Respondent, as a procuring and disposing entity, is legally prohibited from sharing any information related to the examination, clarification, evaluation, or comparison of bids with bidders or unauthorized persons before the Best Evaluated Bidder Notice is issued. This restriction is provided for under Clause 28.1 of the Instructions to Consultants (ITC) at page 17 and is consistent with section 50(2) (a) of the *Public Procurement and Disposal of Public Assets Act*, Cap. 205. The Tribunal reaffirmed this position in

17. Section 106 (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.*
18. The Applicant received the reasons for its disqualification during the debrief held on 4 November 2025. By doing so, the Respondent fulfilled its statutory obligation under section 89(4) of the *Public Procurement and Disposal of Public Assets Act*. The Respondent was not required to provide detailed scoring information relating to the competing bidder IUNetworks LLC and Omni Software Ltd Joint Venture. On this basis, the Respondent cannot be faulted.
19. This Tribunal finds that in providing the Applicant with a detailed debrief on explaining its own disqualification at the technical stage, the Respondent fulfilled the requirement of the law on transparency, without impeaching the principle of confidentiality under 50 (2) of the Act. We are persuaded by the decision of this Tribunal in **Yoya Technologies Limited, Eviden Information Technology (Beijing) Co. Ltd and Percent Technology Group Co. Ltd V URA, Application No. 30 of 2025**, cited by the Respondent, in which the Tribunal cautioned Procuring and Disposing Entities on confidentiality and information that can be shared.
20. The Evaluation Committee tasked with re-evaluating the bids, in line with the Tribunal's orders, was not required to adopt the conclusions of the initial Evaluation Committee, whose findings had been set aside in consolidated Applications Nos. 30 and 31 of 2025. Notably, in the Notice Following Technical Evaluation for Consultancy Services dated 25th August 2025, the first Evaluation Committee had disqualified the Applicant's bid at the preliminary stage, citing non-compliance with Section 3, Clause 3.2(t) of the Evaluation Methodology and Criteria, specifically the failure to explicitly commit to transferring full ownership of the solution's

source code, base framework, and associated documentation to URA after co-creation.

21. Following the re-evaluation, however, the Applicant passed the preliminary stage and progressed to the detailed technical stage and scored 60.11%. This demonstrates that it is reasonable for a newly constituted Evaluation Committee, applying the same criteria to the same bids, to reach different conclusions, as occurred during the re-evaluation process.
22. **This issue is resolved in the negative.**

Issue 3

Whether the Respondent erred by holding that it complied with the Tribunal's orders whereas not?

23. The Applicant argues that the re-evaluation process violated the principles of transparency, independence, and fairness, claiming the committee was biased and failed to apply the Request for Proposals and the law correctly. They question the significant increase in the Best Evaluated Bidder's score despite unchanged evaluation criteria, and requested the Tribunal to verify whether the Entity properly examined the Power of Attorney and complied with the directive not to award due diligence scores but instead conduct and report on proper due diligence. The Applicant further asserts that the Entity failed to hold a bidders' conference or notify bidders of any clarifications or changes, particularly concerning the misleading provision in Evaluation Criteria 6.2.F, which would have been necessary if any new or revised criteria were applied. On these grounds, the Applicant asks the Tribunal to find that the Entity did not comply with its earlier orders.
24. Upon reviewing the evaluation report, we noted that the Respondent examined the powers of attorney submitted by all bidders, including the Applicant, and properly considered Evaluation Criteria 6.2.F in assessing all proposals. A bidders' conference was unnecessary, as neither the law nor the bidding documents required it. The Evaluation Committee exercised its discretion appropriately, applying relevant considerations within the scope of the established evaluation criteria and Request for Proposals. The Applicant has presented no evidence that the Committee deviated from the

requirements of the Request for Proposals or failed to follow the Tribunal's earlier orders or guidance.

25. We find no evidence that any part of the Tribunal's decision in Application No. 30 and 31 of 2025 was disregarded or not complied with by the Respondent nor do we find any legal requirement or particular circumstances that necessitated bidder conferences or consultative engagements.
26. **This issue is resolved in the negative**
Issue 4
Whether the Entity erred in upholding the method of proof-of-concept demonstration and the unreasonable time given to the Applicant?
27. The Applicant argues that it was unfairly disadvantaged during the Proof of Concept (PoC) demonstration because it was notified late at night on 23 October 2024 and required to present the following afternoon, leaving insufficient time to prepare for a highly technical demonstration covering system functionality, tax rating capabilities, system integration, architecture, workflows, and other complex elements of the proposed eTAX2 system.
28. The Applicant notes that other bidders had earlier interacted with the first evaluation team, giving them an advantage while the Applicant, previously disqualified, had not. Although the evaluation criteria required only a conceptual presentation rather than a fully developed system, the Applicant claims it was unfairly assessed as though a production-ready solution was required. It maintains that accepting the invitation did not waive its right to challenge the process and that the short notice and unequal treatment significantly prejudiced its performance.
29. A review of the bidding document shows that Item E1 of the Evaluation Methodology and Criteria (page 57) required a Proof of Concept (PoC) or Prototype, ie a walkththrough of the Functional Prototype. It is provided that the criterion seeks to assess to what extent the Consultant has conceptualised the requirement in respect to key areas selected from the terms of reference. The expectation was that the Consultant would make a presentation and show the features noted by demonstrating how the listed aspects will work to realise the Entity's Business needs.

30. While the Evaluation Committee had discretion over the manner of presentations, bidders were clearly informed that a demonstration was mandatory. The Respondent allocated 3 hours and 30 minutes for this exercise, yet the Applicant completed its presentation in only 1 hour and 27 minutes.
31. The Applicant did not complain that it needed more time to prepare or present its Proof of Concept.
32. The performance measure required the Consultant to create a prototype and demonstrate the functionality of key features. In particular, criterion E2.2a required demonstration of the implementation of a tax revenue accounting module.
33. Section 6.1 (page 34) of the RFP further specifies that technical bids would be evaluated on the basis of responsiveness to the Terms of Reference, applying the stated evaluation criteria and scoring system. Bids failing to meet the minimum score or exhibiting material deviations, reservations, or omissions would be rejected.
34. This confirms that evaluation is based on responsiveness to the TORs rather than solely on the technical evaluation criteria. Elements such as income tax, although not explicitly listed in the scoring criteria, were addressed extensively in the TORs and bidders were expected to respond accordingly.
35. A cross-reference of the TORs shows that:
 - a) Income tax is referenced 95 times (pages 98–753), requiring bidders to anticipate its demonstration;
 - b) Double-entry accounting is addressed on page 208 (Tax Ledger 4.3.1) and page 708;
 - c) Payments less tax are covered on page 717.
36. The Applicant's argument that these elements were absent from the criteria reflects a misunderstanding of the evaluation methodology. Bidders cannot challenge components of the bid document post-submission, including the Proof of Concept demonstration, as affirmed in *Technology Associates Limited in Consortium with Comviva Technology Limited v Post Bank Uganda Limited*.
37. Upon reviewing the evaluation report and re-evaluation minutes, we observed that the Evaluation Committee assessed bidders' proof-of-

concept demonstrations against the applicable sub-criteria and ToRs. Scores were accordingly assigned. Accordingly, we find no justification to fault the scores awarded and conclude that the Evaluation Committee adhered to the stated evaluation criteria and ToRs.

38. Accordingly, the Tribunal finds that the Applicant was aware of the PoC requirements from the RFP issued on 17 December 2024 and cannot claim prejudice. The Applicant was afforded sufficient time for the demonstration but did not utilize the full period. The Entity correctly conducted the PoC demonstration in accordance with the RFP and TORs, and no procedural or substantive error occurred. The Tribunal is also cognizant of the fact that the 20 working days re-evaluation timeline ordered in Application No. 30/2025 justified brevity for as long as the time was allocated to all the bidders was the same.
39. **This issue is resolved in the negative.**

Issue 5:

Whether the Entity erred in holding that the Applicant's submission was not technically responsive nor in conformity to the Terms of Reference/Statement of Requirements?

40. The Tribunal has consistently held that the Accounting Officer, the Contracts Committee, and the Evaluation Committee possess statutory discretion throughout the procurement process and are entitled to reasonable latitude in fulfilling their functions. Specifically, the assignment of scores during evaluation is a discretionary task. The Tribunal is generally reluctant to interfere with or substitute its judgment for that of a properly constituted Evaluation Committee, provided the Committee applies the evaluation criteria in the Request for Proposal correctly and in accordance with the law. See *Application No. 32 of 2025 – GIBB (Pty) Limited in Joint Venture with ACMIRS Consulting Limited v Ministry of Works and Transport & Standard Gauge Railways Project* and *Application No. 11 of 2020 – Egis Road Operations SA v UNRA and China Communications Construction Company Ltd & CCCC Investment Company Ltd Consortium*.
41. In exercising its review authority, the Tribunal's role is not to replace the procuring entities' discretion but to determine whether

the processes and decisions comply with the law. This includes assessing whether the RFP and relevant rules were followed, whether the factual basis for decisions is sound, and whether any clear error occurred. In the absence of such defects, the Tribunal should not overturn a procurement decision merely because it might have reached a different conclusion. It is not the Tribunal's role to assess the marks awarded; the award of marks is discretionary and there is no room for the Tribunal to substitute its opinion for that of the Evaluation Committee.

See *Application No. 47 of 2024 – Doshnut Uganda Ltd v Ministry of Water & Environment*, paras. 14–15.

42. Upon reviewing the Applicant's technical proposal, the RFP, records of evaluation process including evaluation scores by individual evaluation committee members, and hearing submissions from both parties, we find that the Respondent's Evaluation Committee was entitled, under Regulation 5(1) of the *Public Procurement and Disposal of Public Assets (Evaluation) Regulations, 2023*, and Part 2, Section 3C of the RFP, to reject any bid that was not substantively responsive to the Terms of Reference, and we accept the Respondent's evidence that significant portions of the Applicant's proposal contained headings and information clearly pertaining to entities other than the Respondent.
43. We are satisfied that the Evaluation Committee properly exercised its discretion in scoring the Applicant's proposal in its entirety. The factors considered were relevant to the RFP and evaluation criteria, and the scores awarded were within the Committee's reasonable discretion. No evidence was presented to demonstrate that the procuring and disposing entity deviated from the RFP criteria or violated the law to the Applicant's prejudice.
44. In view of the foregoing, we find no basis to interfere with or substitute its judgment for that of the Respondent's Evaluation Committee and affirm the Accounting Officer's decision in the procurement process.
45. **This issue is resolved in the negative.**

Issue 6

What remedies are available to the parties?

46. The Applicant has failed to prove substantial grounds of this Application and is as such not entitled to any reliefs.

H. DISPOSITION

1. The Application is dismissed.
2. The Tribunal's suspension order dated November 27, 2025, is vacated.
3. Each party to bear its own costs.

Dated at Kampala this 16th day of December 2025.



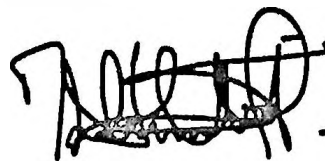
FRANCIS GIMARA S.C
CHAIRPERSON



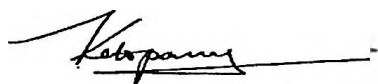
NELSON NERIMA
MEMBER



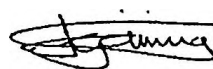
GEOFFREY NUWAGIRA KAKIRA
MEMBER



PAUL KALUMBA
MEMBER



KETO KAYEMBA
MEMBER



CHARITY KYARISIIMA
MEMBER



ENG. CYRUS TITUS AOMU
MEMBER