

**THE REPUBLIC OF UGANDA
PUBLIC PROCUREMENT AND DISPOSAL OF PUBLIC ASSETS
APPEALS TRIBUNAL
APPLICATION NO. 1 OF 2026**

BETWEEN

CEMENTERS UGANDA LTD:..... APPLICANT

AND

NATIONAL SOCIAL SECURITY FUND :..... RESPONDENT

**APPLICATION FOR REVIEW IN RESPECT OF THE PROCUREMENT
FOR THE CONSTRUCTION AND COMPLETION OF THE
RESIDENTIAL PROJECT ON PLOTS 44, 77, 548, 550, AND 551,
BLOCK 191, MAGERE, WAKISO DISTRICT, UGANDA, UNDER
PROCUREMENT REFERENCE NO. NSSF/WORKS/2024-
2025/000045**

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

DECISION OF THE TRIBUNAL

A. BRIEF FACTS

1. The National Social Security Fund ("the Respondent") initiated a procurement process for the Construction and Completion of the Residential Project on Plots 44, 77, 548, 550, and 551, Block 191, Magere, Wakiso District, Uganda, under Procurement Reference No. NSSF/WORKS/2024-2025/000045, on 21 October 2026, using the Restricted Domestic Bidding method.
2. In response to the tender, the Respondent received bids from four (4) bidders namely, *Cementers Uganda Ltd (the Applicant)*, *National Housing and Construction Company Ltd*, *Excel Construction Company Ltd*, and *Ambitious Construction Company Ltd*, on 12 November 2025.
3. On 16 December 2025, the Respondent issued a Notice of Best Evaluated Bidder, declaring *Ambitious Construction Company Ltd* as the Best Evaluated Bidder at a contract price of UGX 45,492,624,555/= (VAT inclusive).
4. The Notice of Best Evaluated Bidder further indicated that the Applicant's bid was unsuccessful on the ground that it was deemed invalid. The Respondent stated that the Applicant's Bid Submission Sheet erroneously referred to ITB 19.1 for the bid validity date, whereas ITB 19.1 relates to currencies of bid and payment, and not bid validity. According to the Respondent, all bidders were required to provide a bid validity period up to 26 November 2026 in accordance with ITB 20.1, and the Applicant's bid was therefore disqualified pursuant to ITB 34.2 and Clause 5.1(e) of Section 3 (Evaluation Methodology and Criteria) and second, that the Applicant allegedly failed to submit the Code of Conduct for each of the proposed personnel.
5. Dissatisfied with the elimination of its bid, the Applicant lodged an Administrative Review Complaint challenging the Evaluation Process with the Respondent's Accounting Officer on 27 December 2025 (electronically) and 29 December 2025 (physically).

6. On 6 January 2026, the Applicant wrote to the Respondent seeking guidance on the Administrative Review fees payable, noting that it was not privy to the estimated value of the procurement as indicated in the procurement initiation documentation.
7. The Applicant filed a Notice of Intention to Apply to the Tribunal with the Respondent on 13 January 2026.
8. Being aggrieved by the Respondent's acts and omissions, the Applicant, on 22 January 2026, filed Registry Application No. 1 of 2026 before the Tribunal, seeking a review of the Respondent's decision.

B. THE APPLICATION

1. The Applicant maintained that the Respondent's decision communicated through the Notice of Best Evaluated Bidder dated 16 December 2025, by which it was declared unsuccessful, was unlawful. It took issue with the reasons stated in the Notice of Best Evaluated Bidder, namely, alleged non-compliance with bid validity requirements and failure to submit Codes of Conduct for proposed personnel.
2. The Applicant maintained further that the Bid Submission Sheet merely referred to ITB Clause 19.1 instead of ITB Clause 20.1 in relation to bid validity, which it described as a minor clerical or cross-referencing error. It was argued that this discrepancy did not affect the substance of the bid, as compliance with the bid validity requirements in the bidding documents had otherwise been confirmed.
3. The Applicant averred that it had complied with all mandatory technical requirements and that the statement in the Notice of Best Evaluated Bidder alleging failure to submit Codes of Conduct for proposed personnel was factually inaccurate and unsupported by the contents of its bid.
4. The Applicant explained that, following publication of the Notice of Best Evaluated Bidder, it lodged a request for Administrative Review with the Respondent's Accounting Officer by letter dated

24 December 2025, which was submitted electronically on 27 December 2025. It was further explained that the Applicant subsequently sought clarification regarding the applicable administrative review fees to regularise the review process.

5. The Applicant complained that the Accounting Officer failed to issue and communicate a written decision on the request for Administrative Review within the ten-day period prescribed under Section 106 of the PPDA Act and the PPDA (Administrative Review) Regulations, 2023, thereby entitling it to approach the Tribunal
6. The Applicant further maintained that the Respondent unlawfully disqualified its bid at two distinct stages of evaluation under the Technical Compliance Selection methodology, contrary to the bidding document, which provided that failure at any stage of evaluation would bar progression to subsequent stages.
7. The Applicant alleged that the Respondent failed to observe the principles of fairness, transparency, and competition by rejecting the bid on the basis of what was characterised as a non-material typographical error, which, in its view, could have been clarified without prejudicing other bidders or altering the substance of the bid.
8. On the basis of the foregoing, the Applicant urged the Tribunal to set aside the impugned procurement decision, nullify the Notice of Best Evaluated Bidder and all consequential actions, direct a fresh evaluation in accordance with the law and the bidding documents, and grant costs and any other relief deemed just and equitable.

C. RESPONDENT'S REPLY TO THE APPLICATION

1. The Respondent denied all allegations raised in the Application and opposed it both on preliminary points of law and on the merits. It maintained that the Application was incompetent, time-barred, prematurely filed, and brought by an Applicant lacking locus standi, and therefore ought to be dismissed with costs.
2. With regard to the communication of the Accounting Officer's decision, the Respondent asserted that the Applicant lodged a

complaint for administrative review electronically on 27 December 2025 and that the Accounting Officer duly investigated the complaint and communicated a written decision electronically on 31 December 2025. It was further maintained that email was the established and consistent mode of communication throughout the procurement process and that delivery reports confirmed receipt by the Applicant.

3. The Respondent averred that the Applicant's denial of receipt of the Accounting Officer's decision amounted to a misrepresentation intended to manufacture a ground for review. The physical letter delivered by the Applicant on 7 January 2026 was characterised as a bad-faith attempt to feign ignorance of a decision already communicated electronically, notwithstanding that the same letter sought information already contained in the decision of 31 December 2025.
4. On the issue of limitation, the Respondent argued that the Application, filed on 22 January 2026, fell outside the mandatory ten-day period prescribed under Section 115(2)(a) of the PPDA Act. Having received the Accounting Officer's decision on 31 December 2025, the Applicant was required to file before the Tribunal by 20 January 2026, and failure to do so rendered the Application statutorily barred.
5. The Respondent further maintained that the Application was prematurely and unlawfully brought due to the Applicant's failure to pay the prescribed administrative review fees as required under Section 106(3)(b) of the PPDA Act and the PPDA (Administrative Review) Regulations, 2023. Despite being advised of the applicable fees and bank details in the Accounting Officer's decision, the Applicant failed to make payment, thereby undermining the legal foundation of the review process.
6. On the question of locus standi, the Respondent took the position that the Applicant lacked capacity to bring the Application because it had no valid bid. The Applicant's failure to indicate a bid validity date as required under ITB 20.1 and the Evaluation Methodology was said to be a mandatory omission that rendered the bid invalid and non-responsive at the preliminary stage, and incapable of conferring standing before the Tribunal.

7. On the merits, the Respondent maintained that the Applicant's bid was rejected only once, at the preliminary evaluation stage, for failure to indicate bid validity, which constituted a material deviation not capable of clarification. It was denied that there was any deviation from the evaluation criteria, and it was explained that the reference to failure to submit Codes of Conduct in the Notice of Best Evaluated Bidder was an inadvertent error that did not affect the evaluation outcome or revive an invalid bid.
8. In conclusion, the Respondent urged the Tribunal to dismiss the Application on the preliminary objections and on merit, to uphold the Accounting Officer's decision of 31 December 2025, to find that the inadvertent error in the Best Evaluated Bidder Notice caused no prejudice to the Applicant, to order payment of the outstanding administrative review fees of UGX 5,000,000, and to award costs to the Respondent.

D. ORAL HEARING

1. The Tribunal held an oral hearing via Zoom videoconferencing on February 4, 2026. The appearances were as follows:
 - 1) *Murungi Solomon and Elizabeth Tinkasimire* from *Muhumuza-Kiiza Advocates & Legal Consultants* as Counsel for the Applicant. In attendance were *Rakesh Bhimji*, the Administrative Manager, and *Patrick Byasigaaraho*, Procurement Consultant
 - 2) *Rachel Nsenge*, Manager Litigation and *Isaac Ogwang*, Senior Manager Litigation and Enforcement, as Counsel for the Respondent. In attendance were *David Wanangwe*, the Senior Project Manager, *Abby Bakayana*, the Senior Manager Real Estate Development, *Allan Sekajja Gitta*, the Project Manager, *Dan Mugura Karukiiko*, the Head Procurement and Disposal Unit, *Fionah Kamukama*, the Procurement Manager and *Monica Ahabwe*, the Systems Administrator.
2. *Ambitious Construction Company Ltd*, the Best Evaluated Bidder, was served with a copy of the application by the Tribunal on 23 January 2026, and with the hearing notice on 28 January 2026 at 12:05 PM, both of which were duly received and acknowledged.

Despite being invited by the Tribunal to respond to the Application, the Best Evaluated Bidder neither filed any response nor appeared at the hearing.

3. The parties made oral highlights of their respective cases and also provided clarifications to the Tribunal.

E. APPLICANT'S SUBMISSIONS

1. The Applicant relied on and adopted the contents of its Application filed on 22 January 2026, together with its written submissions filed before the Tribunal on 30 January 2026.
2. The Applicant asserted that the Respondent's decision, communicated through the Notice of Best Evaluated Bidder dated 16 December 2025, by which the Applicant was declared unsuccessful, was unlawful. The Notice purported to disqualify the Applicant on the basis of non-compliance with bid validity requirements and an alleged failure to submit Codes of Conduct for proposed personnel.
3. The Applicant contended that the Bid Submission Sheet referenced ITB Clause 19.1 instead of ITB Clause 20.1 in relation to bid validity. The Applicant characterised this as a minor clerical or cross-referencing error which, in its view, did not affect the substance of the bid or its compliance with the bid validity requirements set out in the bidding documents.
4. The Applicant further asserted that it had satisfied all mandatory technical requirements, and that the statement in the Notice of Best Evaluated Bidder regarding failure to submit Codes of Conduct for proposed personnel was factually incorrect and unsupported by the contents of its bid.
5. It was explained that following publication of the Notice of Best Evaluated Bidder, the Applicant lodged a request for administrative review with the Respondent's Accounting Officer by a letter dated 24th December 2025, which was submitted electronically on 27th December 2025. The Applicant further indicated that it subsequently sought clarification regarding the applicable administrative review fees to regularise the review process.

6. The Applicant noted that the Accounting Officer did not issue a written decision on the request for administrative review within the ten-day period prescribed under section 106 of the *Public Procurement and Disposal of Public Assets Act* and the *Public Procurement and Disposal of Public Assets (Administrative Review) Regulations, 2023*, thereby entitling the Applicant to invoke the Tribunal's jurisdiction.
7. The Applicant further contended that the Respondent disqualified its bid at two distinct stages of evaluation under the Technical Compliance Selection methodology, contrary to the bidding document, which provided that failure at any stage of evaluation would preclude progression to subsequent stages.
8. The Applicant argued that the Respondent failed to observe the principles of fairness, transparency, and competition by rejecting the bid on the basis of what was described as a non-material typographical error, which could have been clarified without prejudicing other bidders or affecting the substance of the bid.
9. The Applicant sought orders setting aside the impugned procurement decision, nullifying the Notice of Best Evaluated Bidder and all consequential actions, directing a fresh evaluation in accordance with the law and the bidding documents, and granting costs and any other relief the Tribunal considers just and equitable.

F. RESPONDENT'S SUBMISSIONS

1. The Respondent relied on and adopted the contents of its Reply to the Application filed on 27th January 2026, together with its written submissions filed before the Tribunal on 3rd February 2026.
2. The Respondent opposed the Application in its entirety and raised four preliminary objections, contending that the Application was incompetent, time-barred, prematurely filed, and brought by an Applicant lacking locus standi. The Respondent prayed that the Application be dismissed at the threshold with costs.
3. On the allegation that the Accounting Officer failed to communicate a decision on administrative review, the

Respondent submitted that the complaint lodged electronically on 27th December 2025 was duly investigated and a written decision was communicated electronically on 31st December 2025. Relying on section 5 of the Electronic Transactions Act and section 131 of the *Public Procurement and Disposal of Public Assets Act*, the Respondent maintained that electronic communication is legally valid and that email confirmation evidence demonstrated receipt by the Applicant on the same date.

4. The Respondent further submitted that the Applicant deliberately misrepresented the facts by denying receipt of the Accounting Officer's decision despite clear evidence of electronic delivery. The subsequent physical letter filed by the Applicant on 7th January 2026 was characterised as a bad-faith attempt to fabricate non-communication, notwithstanding that all prior procurement correspondence between the parties had consistently been conducted electronically.
5. On limitation, the Respondent argued that the Application, filed on 22nd January 2026, was outside the mandatory ten-day period prescribed under section 115(2)(a) of the *Public Procurement and Disposal of Public Assets Act*, having received the Accounting Officer's decision on 31st December 2025. The Respondent relied on settled Tribunal and Supreme Court authority affirming that statutory procurement timelines are matters of substantive law whose breach is fatal to proceedings.
6. The Respondent also contended that the Application was premature and incompetent for failure to pay the prescribed administrative review fees as required under section 106(3)(b) of the *Public Procurement and Disposal of Public Assets Act* and regulation 7(4) of the *Public Procurement and Disposal of Public Assets (Administrative Review) Regulations, 2023*. That despite being advised of the applicable fees and payment details, the Applicant failed to make payment, thereby undermining the foundation of the Application.
7. On locus standi, the Respondent submitted that the Applicant lacked capacity to invoke the Tribunal's jurisdiction because it had no valid bid. The Applicant failed to indicate a bid validity date as required under ITB 20.1 and the Evaluation Methodology,

rendering the bid non-responsive and invalid ab initio. Established Tribunal jurisprudence was relied upon to support the position that an invalid bidder cannot sustain an application.

8. Addressing the substantive grounds, the Respondent maintained that the Applicant's bid was rejected solely at the preliminary evaluation stage for failure to indicate bid validity, a material deviation incapable of clarification. The allegation of disqualification at two stages was denied, and the reference to technical deficiencies in the Best Evaluated Bidder Notice was admitted as an inadvertent, non-prejudicial error that does not cure an invalid bid.
9. In conclusion, the Respondent prayed that the Tribunal dismisses the Application on the preliminary objections and on merit, upholds the Accounting Officer's decision of 31st December 2025, orders payment of the outstanding administrative review fees, and awards costs to the Respondent.

G. RESOLUTION BY THE TRIBUNAL

Issues

The Application raised four issues for determination. The Tribunal has reframed the issues as follows.

- (i) Whether the application before the Tribunal is competent?*
- (ii) Whether the Accounting Officer of the Respondent erred in failure to respond to a complaint lodged by the Applicant?*
- (iii) Whether the Respondent's deviated from the evaluation criteria by disqualifying the Applicant at two distinct stages of evaluation?*
- (iv) Whether the Respondent erred in disqualifying the Applicant's bid on the basis of a minor error that "The Bidder's Bid was invalid because the Bid Submission Sheet referred to ITB 19.1 for the bid validity date. However, ITB 19.1 to the bidding document relates to "Currencies of bid and Payment" and not bid validity period of the bid. All bidders were required to have a bid validity period of up to 26th November 2026 as per ITB 20.1. The Bid was therefore disqualified in accordance with ITB 34.2 and Clause 5.1 (e) of Section 3 - Evaluation methodology and criteria"?*

(v) *Whether the Respondent erred in disqualifying the Applicant's bid on the basis that "The Bidder did not submit the Code of Conduct of each of the proposed personnel."*

(vi) *Whether there are available remedies to the Parties.*

Resolution of Issues

Issue No. 1

Whether the application before the Tribunal is competent?

1. Any application for review of a decision of a procuring and disposing entity must be lodged with the Tribunal within the strict timelines prescribed under section 115(2) of the *Public Procurement and Disposal of Public Assets Act, Cap 205*.
2. In the instant application, the Applicant challenged the evaluation process by lodging a complaint with the Respondent's Accounting Officer on 27th December 2025 via electronic means and subsequently on 29 December 2025 by physical delivery.
3. It is noteworthy that section 131 of the *Public Procurement and Disposal of Public Assets Act, Cap. 205* expressly permits any information or document required to be issued by a procuring and disposing entity, as well as any information or document submitted by a bidder during a procurement or disposal process, to be communicated or submitted through electronic means.
4. In Uganda, emails are legally recognised as valid data messages and effective means of communication under sections 4, 5, and 10 of the *Electronic Transactions Act, Cap. 99*, and are admissible as electronic evidence under the *Evidence Act, Cap. 8*. This position was affirmed by *Hon. Mr. Justice Christopher Madrama Izama* (as he then was) in *Hesse v Senyonga (Civil Suit No. 612 of 2014) [2015] UGCommC 90*.
5. From the record on page 68 of the Application, it is evident that on Saturday, 27 December 2025, at 11:56 a.m., the Applicant's representative, *Rakesh Bhimji*, using the email address rakesh@cementers.com, sent an email to *Fionah Kamukama*,

*David Wanangye, Allan Sekajja Gitta, Dan Mugura, and
Cementers Uganda Ltd.*

6. The Tribunal further observes that all correspondence between the Respondent and the bidders was conducted by email, with emails from the Respondent initiated and sent by **Fionah Kamukama** using the address fkamukama@nssfug.org. By way of example, the same officer communicated the Notice of Best Evaluated Bidder on Wednesday, 24 December 2025, at 9:41 a.m. (page 67 of the Application) and the invitation to participate in the procurement on Friday, 24 October 2025, at 8:37 a.m. (page 11 of the Application). In all such correspondence, she was identified as **Kamukama Fionah, Procurement Manager – Technical Services, Procurement and Disposal Unit, NSSF**.
7. The Tribunal therefore finds that the complaint transmitted by email on 27th December 2025 was validly and competently received by the Respondent on that date. The physical copy of the complaint delivered and received on 29 December 2025 (pages 64–69 of the Application) merely complemented the earlier email communication and did not constitute a separate or distinct complaint.
8. Upon receipt of the administrative review complaint, the Respondent's Accounting Officer was obliged under section 106(7) of the *Public Procurement and Disposal of Public Assets Act* to render a decision within ten (10) days, running from **28 December 2025 to 6 January 2026**.
9. The Respondent asserted that it reached and communicated its decision on 31st December 2025. The decision was transmitted by email on Wednesday, 31st December 2025, at 2:40 p.m., sent by Fionah Kamukama from fkamukama@nssfug.org to the Applicant's email addresses uganda@cementers.com and gs4@cementers.com, and copied to individuals identified as **Jignesh, Rakesh Bhimji, and Vincent Koome**, as evidenced by the email printout attached as **Annexure D** to the Response.
10. In further support, the Respondent annexed an extract of its email delivery report as Annexure J, demonstrating that the response to the complaint was duly and effectively served upon

the Applicant by electronic mail on 31st December 2025 at 2:40 p.m. (UTC+03:00).

11. The Office 365 message-trace Excel extract at page 7 of 7 of Annexure J presents a system-generated log in tabular form. The log shows a single Message ID recorded across multiple rows, each displaying identical timestamps, sender details, subject line, and file size. Each row corresponds to a distinct recipient address, including the Applicant's official corporate email (uganda@cementers.com) and individual email addresses (rakesh@cementers.com, qs4@cementers.com, jignesh@cementers.com).
12. The same email was also copied internally within the Respondent's organization to addresses including abakayana@nssfug.org, asekaija@nssfug.org, and dmugura@nssfug.org, all of which are marked "Delivered." The extract further records recipient mail server IP addresses and unique Message Trace IDs, confirming that the email was successfully received across multiple inboxes within the Applicant's email system.
13. In *Application No. 13 of 2021, Kasokoso Services Limited v. Jinja School of Nursing and Midwifery*, the Tribunal at page 19, paragraph 17, relied on the decision of the Court of Appeal of England and Wales in *Entores Ltd v. Miles Far East Corporation* [1955] 2 All ER 493, affirming the principle that instantaneous communications are deemed effective only upon receipt by the intended recipient.
14. A review of Annexure J confirms that the email delivery report generated by the Respondent's Office 365 system shows that the email was successfully processed, transmitted, and accepted by the Applicant's external mail server (mx.spamexperts.com), without any bounce-back or delivery failure. The report evidences successful delivery on 31 December 2025 from fkamukama@nssfug.org to the Applicant's email infrastructure, including uganda@cementers.com, qs4@cementers.com, rakesh@cementers.com, and jignesh@cementers.com, together with the attached decision.

15. On a holistic assessment of **Annexure J**, it is clear that service was duly and effectively completed upon successful handover of the email and its attachments to the Applicant's mail system. Any subsequent failure to access, retrieve, or notice the email, whether due to spam filtering, internal routing rules, or system configuration, lies wholly within the Applicant's domain and cannot be attributed to the Respondent, nor can it invalidate proper service.
16. This position is reinforced by ***Bernuth Lines Ltd v. High Seas Shipping Ltd [2006] 1 Lloyd's Rep 537***, which was also relied upon by the Tribunal in ***Kasokoso Services Limited v. Jinja School of Nursing and Midwifery*** at page 19, paragraph 19. In that case, **Christopher Clarke J** held (at pages 541–542) that service by email is effected when the message leaves the sender's system, not when it is actually read by the recipient. The learned Judge emphasized that risks associated with spam filters, internal routing, or failure to open the email rest with the recipient, provided the email is correctly addressed and not rejected by the system.
17. Applying that reasoning to the present matter, the Respondent discharged its obligation upon sending the email to the Applicant's designated email addresses. Accordingly, any allegation of non-receipt is legally immaterial and incapable of vitiating proper service.
18. We are not persuaded by the Applicant's submissions alleging that the email addresses *uganda@cementers.com*, *qs4@cementers.com*, *rakesh@cementers.com*, and *jignesh@cementers.com* do not exist on its mail server. This contention is a spurious attempt to mislead the Tribunal. In paragraph 3 of its submissions, the Applicant misrepresents the addresses as ***ugandacementers.com***, deliberately omitting the "@" symbol, and further mis-cites certain addresses such as ***'jignesh';qs4@cementers.com***, before asserting that they do not exist on its host server.
19. At page 68 of the Application, it is recorded that the Applicant's representative, Rakesh Bhimji, using the email address *rakesh@cementers.com*, sent an email on Saturday, 27

December 2025 at 11:56 a.m. to *Fionah Kamukama, David Wanangye, Allan Sekajja Gitta, Dan Mugura, and Cementers Uganda Ltd*, with copies to *Jignesh* and *Vincent Koome*. During the hearing, Rakesh Bhimji identified himself as the Administrative Manager of the Applicant and confirmed that he sent the email to the Respondent on 27th December 2025. It is therefore disingenuous for the Applicant to deny knowledge of the very email addresses it used in initiating the administrative review complaint.

20. Further, the Applicant's particulars on page 1 of the Application list its official email address as *uganda@cementers.com*. All Applicant letterheads similarly bear this address, as reflected on pages 62, 69, 70, 72–73 (Form 1: Proposed Personnel), and pages 74–133 (Code of Conduct for Contractors' Personnel) of the Application.
21. It is therefore beyond dispute that the Respondent correctly sent the decision to the Applicant's official email address without any delivery failure. The email containing the Respondent's decision, sent on **31st December 2025**, was accordingly received by the Applicant.
22. Under sections 115(1)(a) and 115(2)(a) of the *Public Procurement and Disposal of Public Assets Act, Cap. 205*, an aggrieved bidder is required to apply to the Tribunal for review within ten working days from the date of receipt of the Accounting Officer's decision.
23. In the present case, the Applicant's statutory filing window before the Tribunal ran from **Friday, 2nd January 2026, to 19th January 2026**.
24. In computing time, the Tribunal has taken judicial notice that *Thursday, January 15*, and *Friday, January 16, 2026*, were declared public holidays by His Excellency the President of Uganda, to facilitate participation in the Presidential and Parliamentary Elections in Uganda. These days are excluded pursuant to section 2(2) of the *Public Holidays Act, Cap. 255*, and Regulation 33(a) of the *Public Procurement and Disposal of Public Assets (Appeals Tribunal) (Procedure) Regulations, 2016*, during which period the Tribunal offices were closed.

See *Application No. 15 of 2024, Multiplex Ltd V. Masaka City*, page 8, para 11.

25. Upon exclusion of 15 and 16 January 2026, the final day for filing fell on **Monday, 19th January 2026**. The Application was instead filed on **Thursday, 22nd January 2026**, outside the statutory timeframe, rendering it incompetent.
26. Even assuming, *arguendo* (just for the sake of argument), that the Applicant did not receive the Accounting Officer's decision of **31st December 2025**, section 115(2)(b) of the *Public Procurement and Disposal of Public Assets Act* requires an aggrieved bidder to file before the Tribunal within **ten days** from the date on which the Accounting Officer ought to have made a decision. That ten-day period expired on **6th January 2026**.
27. If we consider that the Accounting Officer failed to make a timely decision, the Applicant's ten-day filing window ran from **7th January 2026** to **19th January 2026**. Because 15th and 16th January 2026 were public holidays, the final day for filing would have fallen on **Sunday, 18th January 2026**, when the Tribunal offices were closed. In line with and section 34(1)(b) of the *Interpretation Act, Cap 6* and regulation 33(b) of the *Public Procurement and Disposal of Public Assets (Appeals Tribunal) (Procedure) Regulations, 2016*, the application could therefore be validly filed on the next working day, **Monday, 19th January 2026**. Even so, the Applicant still failed to file within this period.
28. The Tribunal reiterates that the timelines prescribed under the *Public Procurement and Disposal of Public Assets Act, Cap. 205*, are mandatory and incapable of extension. Non-compliance with these statutory timelines deprives the Tribunal of jurisdiction. This position has been affirmed by the High Court in *Eclipse Edisoil JVC Ltd v Napak District Local Government (High Court Civil Appeal No. 05 of 2024)* and consistently applied by the Tribunal in, *Application No. 45 of 2025, Geo Jet Placements Ltd v Mbarara City*, and *Application No. 43 of 2025, Arapai Market Traders and Vendors' Association Ltd v Serere District Local Government*.

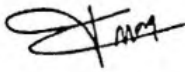
29. In view of the foregoing, the Application is incompetent and will be struck out. There is no need to delve into the merits or the other issues of the Application.

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

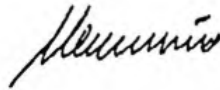
H. DISPOSITION

1. The Application is hereby struck out.
2. The suspension order dated January 23rd, 2026, is hereby vacated.
3. Each party shall bear its own costs.

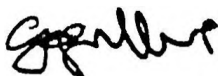
Dated at Kampala, this 9th day of February 2026.



FRANCIS GIMARA SC.
MEMBER



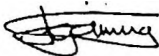
NELSON NERIMA
MEMBER



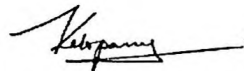
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