

APPLICATION NO. 7 OF 2026

DECISION OF THE TRIBUNAL

A. BRIEF FACTS

1. On 29th October 2025, the Uganda National Examinations Board (the Respondent) commenced a procurement process for the supply and delivery of result slips and certificates under a two-year framework contract, referenced as UNEB/SUPLS/2025-26/00162, using the open domestic bidding method.
2. By 30th December 2025, the Respondent had received bids from three bidder: *D & D Law Publishing House Ltd in Joint Venture with Mail Solutions UK Ltd t/a Kalamazoo* (the Applicant); *Four Corners Transform Ltd in Joint Venture with Altijas Banknote*; and *A1 Security Print Ltd*.
3. Following evaluation process, the Respondent issued a Best Evaluated Bidder Notice dated 19th January 2026, declaring *A1 Security Print Ltd* as the Best Evaluated Bidder at a contract price of UGX 1,327,595,600 (VAT inclusive).
4. The Notice indicated that the Applicant's bid had been disqualified on three grounds: (i) the joint venture agreement was neither signed nor certified; (ii) no beneficial ownership form was submitted for *Mail Solutions UK Ltd*; and (iii) Form 20, as required by the bidding document, was not provided.
5. Dissatisfied with the outcome, the Applicant wrote to the Respondent's Executive Director on 23rd January 2026 in a letter titled "Clarification and Appeal against the Best Evaluated Bidder Notice" regarding the same procurement reference. In that letter, the Applicant sought a review of the Respondent's decision.
6. In a letter dated 3rd January 2026, the Respondent's Accounting Officer informed the Applicant that its complaint would only be considered upon payment of UGX 5,000,000 as administrative review fees to the Respondent's designated accounts in Stanbic Bank or Centenary Bank, by 6th February 2026. The Applicant received this communication on 4th February 2026 at 3:47 p.m.

B. APPLICATION TO THE TRIBUNAL

1. The Applicant subsequently filed the Application on 12 February 2026, through *Ntambirweki Kandeebe & Co. Advocates*, seeking a review of the Respondent's decision.
2. The Application raised two issues:
 - 1) Whether the Accounting Officer erred in law and fact when he failed to respond to the Applicant's complaint and/or appeal within 10 days as required by law?
 - 2) Whether the Accounting Officer erred in law and fact when he failed to review the bids and satisfy himself that the Applicant's bid was responsive and that the bid by M/S A1 Security Print Ltd was unresponsive on the ground that it was inter alia signed by an unauthorized person?
3. Counsel filed written submissions to ventilate the Applicant's case as hereunder.

Competence of the Application

4. The Applicant exhausted all the legal steps before filing the Application. A letter dated 23rd January, 2026 was written and submitted to the Accounting Officer but she never replied to indicate the amount of money and on which Account, the money should be paid within 10 days from 23rd January, 2026 when the complaint was lodged as required by section 106 (7), (8) and (9) of the *Public Procurement and Disposal of Public Assets Act*. The purported reply dated 3rd January (sic), 2026 was only written and given to the Applicants on the 4th February, 2026, outside the 10 days.
5. Therefore, the Applicant was entitled to apply to this Tribunal as it did.

Signature and certification of the Joint Venture Agreement

6. The Certificate of Incorporation of *Mail Solutions UK Ltd t/a Kalamazoo*; explanation of change of name; Certificate of Incorporation of *D & D Law Publishing House Ltd*; registered Power of Attorney by the Joint Venture; Notarised Power of Attorney from *Mail Solutions UK Ltd* to the Joint Venture; a registered Power of Attorney from *D & D Law Publishing House Ltd* and the registration instrument number for the already executed and registered Joint Venture Agreement, was more than enough to satisfy the requirement for the Joint Ventures.
7. There was no requirement for a certified copy of the joint venture agreement.
8. The Applicant presented a signed copy of the agreement, registered as Instrument "No. 176707360530". The Instrument Number was indicated on the face of the Agreement submitted with the Bid, when compared with the Power of Attorney by the Joint Venture to *D & D Law Publishing House Ltd* to act as its agent in the Bid, showed that the Joint Venture Agreement was registered. This is because a non-registered Joint Venture cannot give a Power of Attorney that can be registered by URSB.
9. The Respondent, as part of the due diligence, could have checked on the URSB system to verify the Instrument Number given to the Joint Venture Agreement.

Beneficial Ownership Declaration Form

10. There is no requirement for submission of the Beneficial Ownership Declaration Form for a Joint Venture.
11. The form is for an individual human being since "owner" at the bottom of the page is defined as a "natural person".

12. This Form is not for a Joint Venture whose members are only Limited Liability Companies.

Form 20

13. Form 20 is not one of the documents required from the Joint Venture. It is known that Form 20 is for Limited Liability Companies. The Applicant was a partnership only, which does not file Form 20.

Signatory of the best evaluated bidder's bid

14. "Nick Smith", whose name is printed on the price schedule and Bid Submission, is totally different from "Nicholas Charles Smith" mentioned in the Power of Attorney. These are two different people. The person who signed the Bid Submission documents and Price Schedule has two names, while the person authorised by the Power of Attorney of the Company had three (3) names or more names.

Remedies

15. Counsel for the Applicant prayed for the following remedies:
 - 1) Orders that the Applicant fully complied with the requirements that the Respondent sought in the Instruction to Bidders.
 - 2) An Order that *M/s D & D Law Publishing House Ltd, in Joint Venture with Mail Solutions UK Ltd* is the Lowest and Best Evaluated Bidder for the procurement process.
 - 3) An Order that the Notice of Best Evaluated Bidder and Contract issued in favour of *M/s A1 Security Print Ltd* is a nullity.

- 4) An Order that the Notice of the Best Evaluated Bidder be issued and a contract be signed/ executed between *M/s D & D Law Publishing House Ltd in Joint Venture with Mail Solutions UK Ltd* and Uganda National Examinations Board (Respondent) as provided by law.

5) Costs.

C. RESPONSE TO THE APPLICATION

1. The Respondent filed a response to the Application through *MMAKS Advocates* on 20th February, 2026. The response raised a preliminary objection and reiterated the grounds for rejection of the Applicant's bid.
2. Counsel also filed written submissions on and averred as hereunder.

Preliminary objection

3. The Tribunal has no jurisdiction to hear the application because the Applicant did not exhaust the mandatory first tier of the administrative review process stipulated by law, and thus the Applicant has no locus standi to file the instant application.
4. Section 106(3)(a) 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* make it mandatory for a bidder who files an administrative review application to pay the requisite fees. In this case, the requisite fee payable was UGX 5,000,000. An administrative review application is only deemed lodged with the accounting officer upon payment of the administrative fees stipulated in the Regulations. There was no valid administrative review application lodged with the Respondent's accounting officer by the Applicant, who had not paid the requisite administrative review fees.

5. Counsel invited the Tribunal to depart from the previous decisions that late or non-payment of administrative review fees is not necessarily fatal, provided the proper fees can subsequently be assessed and paid. The provisions requiring payment of the administrative review fees are mandatory, and, as such, non-compliance with them is fatal. There is no discretion to order for the payment of the fees and validation of the proceedings conducted in relation to the document.
Counsel cited *Sebalu v Sam K. Njuba & Anor, Election Petition Appeal No. 26 of 2007*, and *Galleria In Africa Limited v Uganda Electricity Distribution Company Limited, Supreme Court Civil Appeal No. 08 of 2017*.
6. Secondly, the Respondent wrote to the Applicant directing them to pay the requisite administrative fees and where to pay the fees, but the Applicant ignored that advice and opted to file this Application. Thirdly, the Applicant is a perpetual offender of the provisions requiring payment of the administrative fees, and thus, the Tribunal should not condone the Applicant's practice.
7. Since there was no valid complaint lodged with the Respondent's Accounting Officer without payment of the requisite administrative review fees, it follows that the 10 days within which the Accounting Officer is required to render their decision on the complaint under section 106(7) of the *Public Procurement and Disposal of Public Assets Act* did not start to run.
8. The Respondent's Accounting Officer wrote to the Applicant on 3rd February 2026, directing them to pay the administrative review fees of UGX 5,000,000 in a designated account in Centenary Bank. Instead of the Applicant paying the administrative review fees, so that their complaint is then validly lodged with the Respondent and the Accounting Officer commences investigations into the complaint, the Applicant opted to lodge this Application with the Tribunal.

9. Having failed to pursue the mandatory first tier of the administrative review process, this Tribunal has no jurisdiction to hear this application, and the Applicant has no *locus standi* to bring the Application because they are neither aggrieved with any decision of the Respondent's Accounting Officer nor have they pleaded that they believe that the accounting officer has a conflict of interest.

Whether the Accounting Officer erred in law and fact when he failed to respond to the Applicant's Complaint and or Appeal within 10 days as required by law?

10. Counsel relied on the submissions relating to the preliminary objection and invited the Tribunal to find that there was no valid complaint lodged with the Respondent's Accounting officer.

Whether the Accounting Officer erred in law and fact when he failed to review the bids and satisfy himself that the Applicant's Bid was responsive and that the bid by M/S A1 Security Print Ltd was unresponsive on the grounds that it was inter alia signed by an unauthorized person?

11. The Respondent diligently reviewed the bid responses it received and found that the bid submitted by the Applicant was not compliant because it did not comply with the requirements detailed in the Instructions To Bidders ("ITB"), and the bid from *M/S A1 Security Print Ltd* was responsive to the bid requirements and signed by the authorized person.
12. At page 35 of the ITB, all participants in the bidding process who were bidding as Joint Ventures were required to submit a certified copy of the Joint Venture Agreement, which is "legally binding on all partners".

13. Contrary to the express and mandatory requirements stipulated in the ITB, the Applicants submitted a Joint Venture Agreement which was neither signed nor certified; thus, the Applicant's bid was, to that end, non-compliant. The failure to attach a certified copy of the Joint Venture Agreement, which was legally binding on all the partners, was a material deviation incapable of being cured by the Respondent asking the Applicant to clarify the non-conformity or omission. The Joint Venture Agreement submitted by the Applicant was neither signed nor certified. An unsigned agreement cannot be said to bind any of the Partners.
14. Since the omission was a material deviation because the Applicant, without a joint venture partner, was incapable of performing the contract, the Respondent's evaluation committee could not request clarification of information or submission of documents from the Applicant and rightfully found that the Applicant's bid was non-responsive. Counsel relied on *regulation 6 (1) & (2) and 7(4) of the Public Procurement and Disposal of Public Assets (Evaluation) Regulations, 2023*.
15. At page 31 of the ITB under the Bid Data Sheet, all Bidders were required to submit beneficial ownership declaration forms. In the Applicant's Bid Response, only the Beneficial Ownership Declaration Form for *D & D Law Publishing House Limited* was attached, notwithstanding that the bid was a Joint Venture with *Mail Solutions Ltd, UK*; thus the bid response was non-responsive to that extent.
16. *A1 Security Print Ltd* submitted a power of attorney which conferred on one "Nicholas 'Nick' Charles Smith" the power to sign the bid documents on its behalf. The Bid documents and submissions were indeed signed by the said Nick Smith. This ground was never raised in the impugned Complaint to the Accounting Officer and thus should be struck out.

17. Counsel prayed that the application be dismissed and the costs of the Application be awarded to the Respondent.

D. RESPONSE BY BEST EVALUATED BIDDER

1. *A1 Security Print Limited*, the Best Evaluated Bidder, filed a response as an interested party on 20th February, 2026. They averred as follows:
 - 1) There is no evidence that Form 20 was present in the Applicant's bid.
 - 2) There is no evidence that the Applicant's Joint Venture Agreement was properly signed and certified.
 - 3) Each member of the Joint Venture had to submit a Beneficial Ownership Form.
 - 4) The Best Evaluated Bidder's Power of Attorney was given to Nicholas Nick Charles Smith, who signed the bid document.
2. The Best Evaluated Bidder prayed that the application be rejected.

E. ORAL HEARING

1. The Tribunal held an oral hearing via Zoom videoconferencing on 3rd March, 2026. The appearances were as follows:

For the Applicant

- 1) *Geoffrey Ntambirweki Kandeebe* of *M/S Ntambirweki Kandeebe & Company Advocates*, counsel for the Applicant.
In attendance were *Eng. Jimmy Odong* and *Doreen Ojara* of *D & D Law Publishing House Ltd*.

For the Respondent

- 2) *Derrick Kizito Kunyiga* of MMAKS Advocates, counsel for the Respondent.

In attendance were *Kemaali Lillian Annet*, Senior Legal Officer; *Ebal Joyce Awor*, Manager NAPE; *Kilama Richard*, Principal Software Engineer; *Nekesa Sylvia*, Principal Procurement Officer; *Nanozi Margret*, Principal Examinations Officer; *Oryang Francis*, Procurement Officer; and *Nalukenge Betty*, Senior Research Officer.

For the Best Evaluated Bidder (A1 Security Print Ltd)

- 3) *Nicholas Charles Smith*, International Business Development Director and *Jim Richardson*, Managing Director.

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

F. RESOLUTION

1. The Tribunal has perused the pleadings, the procurement action file, and considered the oral and written submissions.
2. The Application raised four issues. However, given the pleadings and submissions, the Tribunal has re-framed the issues as follows;
 - 1) Whether the instant Application is competent before the Tribunal?
 - 2) Whether the Respondent erred when it disqualified the Applicant's bid.
 - 3) Whether the bid of the best evaluated bidder was signed by an authorized person?
 - 4) What remedies are available to the parties?

Issue no. 1: Whether the instant Application is competent before the Tribunal?

1. The Respondent objected and contended that the Tribunal lacks jurisdiction to entertain the Application because the Applicant failed to exhaust the mandatory first tier of administrative review as required under the *Public Procurement and Disposal of Public Assets Act* and the Regulations. It argues that payment of the prescribed administrative review fee of UGX 5,000,000 is a mandatory precondition to lodging a valid complaint before the Accounting Officer, and that without such payment, no valid complaint was ever instituted and the statutory timelines for determination did not commence.
2. The Respondent contended that the use of the word “shall” in the Act renders payment obligatory and non-compliance fatal, distinguishing prior Tribunal reliance on case law concerning court fees. It further asserted that despite being expressly directed to pay the fees, the Applicant failed to do so and instead prematurely filed the Application before the Tribunal. Given this failure to exhaust the administrative process and considering what it describes as a pattern of similar conduct in previous matters, the Respondent maintained that the Application is incompetent and should be dismissed.
3. In the present matter, the Applicant lodged a complaint with the Respondent’s Accounting Officer on 23rd January 2026, challenging the evaluation process. Receipt of that complaint on the same date is not in dispute. Upon receipt, the Accounting Officer was obligated under section 106(7) of the *Public Procurement and Disposal of Public Assets Act, Cap 205*, to render a decision within ten days, that is, from 24th January 2026 to 2nd February 2026.

4. An administrative review complaint must be accompanied by the prescribed administrative review fees. See sections 106(1) and (3) of the *Public Procurement and Disposal of Public Assets Act, Cap 205*.
5. Regulation 10 of the *Public Procurement and Disposal of Public Assets (Administrative Review) Regulations, 2023* specifies that the fees set out in the Schedule's second column are payable to a PDE for administrative review, according to the value of the procurement or disposal indicated in the first column.
6. PPDA Guideline No. 7 of 2024 provides that entities registered with the Uganda Revenue Authority (URA) should use the URA e-payment system to pay the administrative review fees.
7. The Accounting officer has statutory responsibility to investigate complaints by providers under section 28 (1) (j) of the *Public Procurement and Disposal of Public Assets Act, Cap 205*. This responsibility includes a duty to advise and guide the complainant on how and where to pay the administrative review fees.
See Application No. 22 of 2021 VCON Construction (U) Ltd v Uganda Development Bank and PPDA Guideline No. 7 of 2024 on Administrative Review Fees.
Also see the Public Procurement and Disposal of Public Assets Authority Circular No. 3 of 2015 on *Procedure for Administrative Review by the Accounting Officers*.
8. Transparency is a cardinal principle in public procurement and disposal. The responsibility of an Accounting Officer to provide guidance on payment of administrative review fees enjoins him/her to provide useful and accurate advice or information aimed at enabling a complainant to pay the fees. In the event of difficulty, guidance should be provided to resolve the problem. Purported guidance should not be perfunctory, incomplete or misleading.

9. The Respondent wrote a letter on 3rd February 2026 advising the Applicant that its complaint would be considered upon payment of UGX 5,000,000 as administrative review fees into designated bank accounts. The Applicant received this letter on 4 February 2026.
10. However, by the time the Accounting Officer issued that communication, the statutory ten-day period within which a decision ought to have been rendered had already lapsed. Consequently, the Accounting Officer had become *functus officio*, and the letter of 3 February 2026 was of no legal effect. This position is consistent with prior decisions of the Tribunal, including *Application No. 3 of 2026, Minet Uganda Insurance Brokers Limited v Uganda Electricity Transmission Company Limited (UETCL)*, and *Application No. 18 of 2025, Goldstar Insurance Company Limited v Uganda National Oil Company*.
11. Fairness is also a cardinal principle of public procurement and disposal. It is certainly unfair to ignore a complaint due to alleged non-payment of fees and to purport to offer guidance on payment after the expiration of the ten-day period for making a decision.
12. The *Public Procurement and Disposal of Public Assets Act, Cap 205*, must be interpreted as a whole. No single provision should be interpreted in isolation. We agree with the Respondent's submission that payment of administrative review fees is mandatory under section 106 (3) (a). However, there are also overriding principles of transparency and fairness under sections 46 and 48. This Tribunal cannot countenance an interpretation which would allow an Accounting Officer to run the clock until the statutory period for making a decision expires, and then proceed to guide on payment of fees to facilitate a time-barred "resolution" of the complaint.

13. The Tribunal is therefore unable to depart from its previous consistent decisions that late payment of administrative review fees is not fatal so long as the correct fees can be assessed and paid within the ten days allowed for making an administrative review decision. Non-payment of administrative review fees at the time of filing a complaint cannot be necessarily fatal unless the bidder fails to pay despite appropriate guidance. The ten days for making a decision begin running when the administrative review complaint is lodged with the Accounting Officer, but not when the fees are paid.
14. Under section 115(2) of the *Public Procurement and Disposal of Public Assets Act, Cap 205*, an application for review of a decision of a procuring and disposing entity must be lodged within the prescribed timelines, namely: (a) within ten working days from receipt of the Accounting Officer's decision under section 106(7); (b) within ten days from the expiry of the statutory period where no decision is rendered under section 106(8); or (c) within ten days from the occurrence of an alleged conflict of interest under section 106(9).
15. In the absence of a decision by the Accounting Officer within the prescribed ten-day period, section 106(8) of the *Public Procurement and Disposal of Public Assets Act, Cap 205* entitles a bidder to apply to the Tribunal within ten days from the date of expiry of that period. The ten-day window for filing before the Tribunal therefore commenced on 3rd February 2026, upon expiry of the Accounting Officer's statutory decision period on 2nd February, 2026. The ten-day window for appealing to the Tribunal would have expired on 13th February 2026. This Application was filed on 12th February, 2026, within that timeframe.
16. Accordingly, the Application was lodged within the statutory timelines.

17. The Applicant, being a bidder aggrieved by the Accounting Officer's failure to render a decision within the statutory period, has the requisite *locus standi* to institute the Application before the Tribunal, and accordingly, the Tribunal is properly seized with jurisdiction to review the Respondent's decision or failure to make a decision.
18. Issue no. 1 is resolved in the affirmative.

Issue No. 2: Whether the Respondent erred when it disqualified the Applicant's bid?

19. The Best Evaluated Bidder Notice indicated that the Respondent disqualified the Applicant's bid on three grounds: (i) that the Joint Venture (JV) Agreement was neither signed nor certified; (ii) that no Beneficial Ownership Form was submitted for Mail Solutions UK Ltd; and (iii) that Company Form 20 was not provided. Each ground is considered sequentially under the applicable evaluation framework.

The Joint Venture Agreement

20. Under Part 1, Section 3, Evaluation Methodology and Criteria, B. Preliminary Examination Criteria, Clause 3.4 of the bidding document, a JV was required to submit a copy of a JV agreement legally binding on all partners and stating that:
- a) the partners shall jointly submit a bid;
 - b) an authorised representative with power of attorney shall sign the bid;
 - c) if successful, the contract shall be executed in the name of the JV; and
 - d) the partners shall be jointly and severally liable.

21. ITB 4.2 and 7.1 further provided that a combination of artificial persons may bid if they have an agreement to form a JV, and such a bid shall include a Power of Attorney signed by each party authorising a representative to conduct business on behalf of the JV during the bidding process, contract signature, and execution. Where the JV agreement had not yet been executed, a letter of intent signed by all parties could be submitted, with registration of the JV required prior to the contract's signature.
22. The Applicant submitted a 22-page JV Framework Agreement containing the handwritten inscription "*registered under instrument No. 1767070360530*," but the document did not include signature pages.
23. The JV Agreement is an eligibility document under clause 4 of the ITB's and clause 3 of the Evaluation methodology and Criteria. Pursuant to ITB 35.1 and regulations 17(6) and 17(7) of the *Public Procurement and Disposal of Public Assets (Evaluation) Regulations, 2023*, a procuring entity may request clarification of eligibility documents, provided that the clarification does not alter the substance of the bid and that the document existed at the time of submission.
24. A plain reading of Clause 3.4 Evaluation Methodology and Criteria and ITB 4.2 shows that the requirement was for the partners to *have* an agreement to form a JV and to submit a copy thereof. There was no explicit requirement that the JV agreement be certified. The imposition of certification as a condition of compliance was therefore an additional requirement not contained in the bidding document. Section 76 of the *Public Procurement and Disposal of Public Assets Act* and regulation 5(2) of the *Public Procurement and Disposal of Public Assets (Evaluation) Regulations, 2023* require that the evaluation be conducted strictly in accordance with the criteria set out in the bidding document. An evaluation committee cannot introduce new conditions not expressly stipulated.

25. The Respondent should have requested submission of the complete signed JV Agreement corresponding to the URSB instrument number. Immediate disqualification without seeking clarification and relying on an unstated requirement of certification at evaluation was procedurally improper.
26. The Tribunal has previously held that defects or omissions in eligibility documentation may properly be addressed through clarification, rather than disqualification. See Application No. 5 of 2025, *Emtec Technical Services Ltd v Uganda High Commission, Dar Es Salaam*, and Application No. 16 of 2025, *Gibb (PTY) Ltd in JV with Acmir Consulting Ltd v Ministry of Works and Transport*.
27. The Respondent ought therefore to have invoked ITB 35.1 and regulation 17(6) of the *Public Procurement and Disposal of Public Assets (Evaluation) Regulations, 2023* to request submission of a signed copy of the JV agreement. The burden would have remained on the Applicant to demonstrate that such an agreement existed and was valid as at the bid submission deadline. By eliminating the bid outright without seeking clarification and by additionally relying on a non-stipulated requirement of certification, the Respondent acted contrary to section 76 of the *Public Procurement and Disposal of Public Assets Act* and regulations 5(2) and 7(6) of the *Public Procurement and Disposal of Public Assets (Evaluation) Regulations, 2023*.

Omission to Submit Company Form 20

28. Under clauses 3.3(b)(iii) and 3.4 of the Evaluation Methodology and Criteria, bidders that are companies were required to submit Company Form 20 (Notification of Directors and Company Secretary) for each member of the Joint Venture. The Applicant did not attach Form 20 for *Mail Solutions UK Ltd*, a member of the Joint Venture.

29. Form 20 is an eligibility document intended to establish corporate particulars. It does not affect the substance, price, or technical content of the bid. As such, its omission falls squarely within the category of documentation capable of clarification under ITB 35.1 and regulation 17(6) of the *Public Procurement and Disposal of Public Assets (Evaluation) Regulations, 2023*.
30. The failure to request the Applicant to submit Form 20 for *Mail Solutions UK Ltd*, and instead eliminating the bid at the preliminary stage, was therefore erroneous.

Omission to Submit a Beneficial Ownership Form for Mail Solutions UK Ltd

31. The Respondent further disqualified the Applicant for failure to submit a Beneficial Ownership Form for *Mail Solutions UK Ltd*, a member of the JV. This requirement arose under the Administrative Compliance Criteria in Part 1, Section 3, B. Preliminary Examination Criteria, item 4(ii), which required confirmation of the availability of a Beneficial Ownership Form. Although the provision referenced ITBs 38.3 and 38.4 (which relate to technical evaluation), the applicable provision for preliminary examination is ITB 37.
32. The template provided for Form 1 required the name(s) of Beneficial Owner(s) of the Company/Joint Venture Companies etc. Therefore, a bidding Joint Venture was required to fill in the beneficial owners of all the Joint Venture companies
33. A “beneficial owner” means a natural person who has final ownership or control of a company or a natural person on whose behalf a transaction is conducted in a company, and includes a natural person who exercises ultimate control over a company.

See section 1 (1) of the *Companies Act, cap. 106*.

34. The Applicant was therefore expected to disclose the natural persons who have ultimate ownership or control of each member of the Joint Venture.
35. The Applicant submitted a Beneficial Ownership Form for *D & D Publishing House Ltd*, but did not submit a Beneficial Ownership Form for *Mail Solutions UK Ltd*, a member of the JV.
36. The Applicant's bid, in the above respects, was non-responsive to the requirements of clause 4 (ii) under the Administrative Compliance Criteria in Part 1, Section 3, Preliminary Examination Criteria.
37. Therefore, the Respondent did not err when it disqualified the Applicant's bid, albeit for only the above reasons.
38. Issue no. 2 is resolved in the affirmative.

Issue no. 3: Whether the bid of the best evaluated bidder was signed by an authorized person?

39. The Applicant contended that "*Nick Smith*", whose name is printed on the price schedule and Bid Submission, is totally different from "*Nicholas Charles Smith*" mentioned in the Power of Attorney granted by *A1 Security Print Ltd*. That these are two different persons because the person who signed the Bid Submission documents and Price Schedule has two names while the person authorised by the Power of Attorney of the company had three (3) names or more names.
40. The Tribunal drew an inference from the above allegation that the Applicant accessed the bid of *A1 Security Print Ltd*. The Tribunal noted that such access would be a grave violation of the principle of confidentiality enshrined in section 50 of the *Public Procurement and Disposal of Public Assets Act*.

41. Be that as it may, as a merits review body, the Tribunal has perused the bid of *A1 Security Print Ltd*. *A1 Security Print Ltd* submitted a power of attorney which authorized *Nicholas "Nick" Charles Smith* to sign the bid documents on its behalf. The power of attorney and the bid documents were signed by *Nick Smith*. There is no evidence that *Nick Smith* is different from the donee of the power of attorney, *Nicholas "Nick" Charles Smith*
42. Issue no. 3 is resolved in the affirmative.

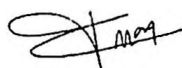
Issue No: 4 -Whether there are any reliefs available to the parties?

43. The Tribunal has determined that the Applicant did not submit a Beneficial Ownership Form for *Mail Solutions UK Ltd*. To that extent, the Applicant's bid was non-responsive to mandatory administrative criteria. There is therefore no basis for reversing the outcome of the procurement.

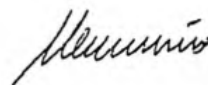
G. DISPOSITION

1. The Application is dismissed.
2. The Tribunal's suspension order dated February 18, 2026 is vacated.
3. Each party shall bear its own costs.

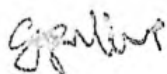
Dated at Kampala, this 6th day of March, 2026.



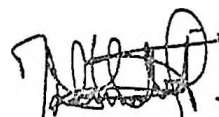
FRANCIS GIMARA SC.
CHAIRPERSON



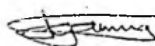
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MEMBER



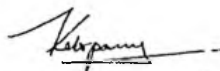
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MEMBER



PAUL KALUMBA
MEMBER



CHARITY KYARISIIMA
MEMBER



KETO KAYEMBA
MEMBER



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