

**THE REPUBLIC OF UGANDA
PUBLIC PROCUREMENT AND DISPOSAL OF PUBLIC ASSETS
APPEALS TRIBUNAL
APPLICATION NO. 23 OF 2026**

BETWEEN

THREEWAYS REGIONAL LOGISTICS LIMITED ::::::::::: APPLICANT

AND

NATIONAL MEDICAL STORES ::::::::::: RESPONDENT

**IN THE MATTER OF THE PROCUREMENT FOR THE PROVISION
OF LAST MILE DISTRIBUTION AND TRUNKING SERVICES UNDER
A 36-MONTH FRAMEWORK CONTRACT, PROCUREMENT
REFERENCE NO. NMS/NCONS/25-26/00125 (LOTS 1 AND 2)**

**CORAM: FRANCIS GIMARA, S.C., CHAIRPERSON; NELSON
NERIMA, GEOFFREY NUWAGIRA KAKIRA, PAUL KALUMBA,
CHARITY KYARISIIMA, AND ENG. CYRUS TITUS AOMU,
MEMBERS**

DECISION OF THE TRIBUNAL

A. BRIEF FACTS

1. On 8 July 2026, National Medical Stores (the Respondent) advertised a Procurement for the Provision of Last Mile Distribution and Trunking Services under a 36-Month Framework Contract, using the open domestic bidding procurement method under Procurement Reference No. NMS/NCONS/25-26/00125, comprising Lots 1 - Last Mile Distribution Services for medicines and other medical Services and 2- Trunking Services for medicines and other medical services.
2. The Respondent subsequently held a pre-bid meeting on 15 July 2026, during which prospective bidders could seek clarification on the bidding requirements. The Respondent issued an Addendum to the bidding document on 24 July 2026, and the bid submission deadline was 4 August 2026.
3. Four bidders submitted bids, namely: *Threeways Shipping Services (Group) Limited* (The Applicant), *Klan Logistics Limited*, *Prota Holdings Limited* and *Blue Pearls Co. Limited*.
4. On 8 September 2026, the Respondent displayed its initial Notice of Best Evaluated Bidder identifying *Klan Logistics Limited* as the Best Evaluated Bidder for Lot 1 at UGX 1,838,872,873 and Lot 2 at UGX 660,340,175. The other three bidders were unsuccessful.
5. The initial Notice of Best Evaluated Bidder identified deficiencies in the Applicant's bid relating to: bid validity wording, technical compliance sheet, delivery schedule, relevant experience, vehicle ownership or leasing, and registration with the Authority.

6. The Applicant lodged an Administrative Review Complaint to the Accounting Officer on 11 September 2026, seeking review of its elimination and consideration of additional bid documents. The Respondent's Accounting Officer recalled the initial Best Evaluated Bidder notice on 14 September 2026. *Blue Pearls* also requested Administrative Review on 15 September 2026.
7. The Accounting Officer's decision of 16 September 2026, communicated on 17 September, directed a re-evaluation of the original bids submitted by the bid closing date of 4 August 2026. The Accounting Officer declined the additional documents the Applicant submitted after the bid submission closing date and returned the UGX 5 million cheque the Applicant provided as payment of the administrative review fee.
8. On 18 September 2026, the Applicant wrote to the Accounting Officer, contending that the return of its administrative-review fee indicated that its complaint had been upheld and requested that the additional copy of its bid be considered. By a letter dated 21 September 2026, the Accounting Officer reiterated that the re-evaluation would be confined to bids submitted by the 4 August 2026 closing date. However, the Applicant wrote again on 22 September 2026, insisting that another copy of its original bid be accepted as evidence during the re-evaluation.
9. On 25 September 2026, National Medical Stores (NMS), the Respondent, displayed the revised Notice of Best Evaluated Bidder again, selecting *Klan Logistics Limited* for contract award for both lots 1 and 2. The revised Notice of Best Evaluated Bidder detailed the Applicant's elimination for bid validity, insufficient technical details, the delivery schedule, and inadequate proof of 20 qualifying box-body trucks. The reasons stated for the Applicant's unsuccessful bid overlapped with those in the initial Notice of Best Evaluated Bidder.

10. On 28 September 2026, the Applicant notified the Respondent of its intention to appeal to the Tribunal and subsequently lodged the instant Application, registered as Application No. 23 of 2026, on 5 October 2026.

B. THE APPLICATION

1. The Applicant challenges the Respondent's decision to eliminate its bid from the procurement for the Provision of Last Mile Distribution and Trunking Services under a 36-Month Framework Contract, Procurement Reference No. NMS/NCONS/25-26/00125, and the subsequent declaration of *Klan Logistics Limited* as the Best Evaluated Bidder for Lots 1 and 2. The Applicant contends that the Respondent improperly evaluated its bid and maintained its elimination despite the Accounting Officer's decision directing a re-evaluation.
2. Regarding bid validity, the Applicant contends that ITB 20.1 of the Bid Data Sheet required bids to remain valid for 120 working days, whereas the prescribed Bid Submission Sheet referred to calendar days. The Applicant maintains that replacing "calendar days" with "working days" was intended to reconcile the inconsistency between the two provisions and did not constitute a material deviation warranting rejection of its bid.
3. The Applicant further disputes the finding that it failed to submit a completed Delivery and Completion Schedule under Part 2, Section 6 of the bidding document. The Applicant maintains that the schedule formed part of its original bid but was subsequently omitted or removed during Evaluation. Alternatively, the Applicant argues that any omission was immaterial because the bidding document already prescribed the delivery obligations and performance requirements.
4. Regarding the Specifications and Compliance Sheet, the Applicant challenges its elimination for entering the word "Comply" in column (b) without providing additional technical particulars. The Applicant contends that the entry constituted an affirmative undertaking to comply with the prescribed specifications and that the absence of further descriptive information did not necessarily render its bid non-responsive.

5. The Applicant also disputes the finding that it failed to demonstrate ownership or leasing of at least 20 qualifying box-body trucks with a carrying capacity of seven tons or more. The Applicant contends that the Respondent placed excessive emphasis on the names appearing in the vehicle Registration logbooks rather than considering its beneficial Ownership and financing or leasing arrangements involving DFCU Bank, Stanbic Bank and Skenya Motors (U) Limited. The Applicant maintains that the Respondent ought to have examined the supporting documentation and, where necessary, verified the availability of the vehicles before concluding that the fleet requirement had not been satisfied.
6. The Applicant additionally challenges the Accounting Officer's refusal to consider an additional copy of its bid and supporting documents submitted following its administrative-review complaint of 11 September 2026. The Applicant contends that the recall of the initial Notice of Best Evaluated Bidder, the direction to re-evaluate, and the return of its administrative-review fee indicated that the Respondent had upheld its complaint. The Applicant therefore maintains that the Respondent ought to have considered the additional documents rather than restricting the re-evaluation to those submitted by the original bid closing date of 4 August 2026.
7. The Applicant maintains that the re-evaluation perpetuated the deficiencies identified in its earlier complaint and seeks orders setting aside its elimination and the revised Notice of Best Evaluated Bidder, together with appropriate directions concerning the evaluation of its bid.
8. In its written submissions and subsequent rejoinder, the Applicant maintained that the grounds for its elimination under the revised Notice of Best Evaluated Bidder dated 25 September 2026 were substantially the same as those raised in its earlier administrative-review complaint.

9. The Applicant argued that the Accounting Officer had already considered those grievances and that requiring a fresh administrative-review complaint would serve no useful purpose, particularly where the re-evaluation had maintained the disputed grounds of elimination.
10. The Applicant further invoked section 106(9) of the *Public Procurement and Disposal of Public Assets Act, Cap. 205*, contending that it was entitled to approach the Tribunal directly where the Procuring and Disposing Entity could not handle a complaint impartially. The Applicant maintained that the Accounting Officer's previous consideration of the same grievances, followed by a re-evaluation that maintained the grounds of elimination, demonstrated that the Respondent could not impartially determine a further complaint.
11. In its rejoinder, the Applicant also challenged the legality of the bidding process, alleging that the Respondent had altered the bid submission and opening arrangements and revised the bid-validity requirement without issuing the requisite formal addendum. The Applicant contended that, under applicable procurement law, changes to the bidding documents should have been communicated through an addendum and relied on the alleged irregularities to challenge the validity of the evaluation process.
12. The Applicant further reiterated its position concerning its corporate identity, maintaining that the change of name from *Threeways Shipping Services (Group) Limited* to *Threeways Regional Logistics Limited* did not create a different legal entity or affect its rights and obligations. The Applicant accordingly disputed the preliminary objection concerning its *locus standi* and maintained its substantive complaints regarding bid validity, the Delivery and Completion Schedule, technical compliance and fleet requirements.

13. The Applicant therefore urged the Tribunal to overrule the preliminary objections, entertain the Application on its merits, set aside the revised Notice of Best Evaluated Bidder and direct an appropriate re-evaluation of the bids. The Applicant also sought a refund of the administrative-review fees and costs of the Application.

C. RESPONDENT'S REPLY TO THE APPLICATION

1. The Respondent opposed the Application and raised preliminary objections concerning statutory timelines, failure to exhaust the Administrative-Review Procedure and the Applicant's corporate identity and *locus standi*. The Respondent maintained that the Application was incompetent under the *Public Procurement and Disposal of Public Assets Act, Cap. 205*.
2. Regarding statutory timelines, the Respondent submitted that the Applicant had lodged an administrative-review complaint on 11 September 2026 challenging its elimination under the initial Notice of Best Evaluated Bidder displayed on 8 September 2026. The Respondent stated that the Accounting Officer had determined the complaint on 16 September 2026 and communicated the decision on 17 September 2026. The Respondent argued that, under section 115(1)(a) read together with section 115(2)(a) of the Act, the Applicant was required to approach the Tribunal within ten working days, which expired on 1 October 2026. It therefore contended that the Application filed on 5 October 2026 was time-barred insofar as it challenged that decision. The Respondent further submitted that the Applicant's subsequent correspondence had not extended the statutory period.
3. On exhaustion of Administrative Review, the Respondent contended that the revised Notice of Best Evaluated Bidder displayed on 25 September 2026 had followed a distinct re-evaluation exercise undertaken pursuant to the Accounting Officer's earlier decision.

4. It submitted that although *Klan Logistics Limited* had again been declared the Best Evaluated Bidder for Lots 1 and 2, any grievance arising from the revised evaluation outcome required a fresh administrative-review complaint under section 106 of the Act. The Respondent argued that the Applicant had approached the Tribunal directly, thereby bypassing the prescribed statutory procedure.
5. The Respondent disputed the Applicant's reliance on section 106(9) of the Act to justify direct recourse to the Tribunal, and maintained that the Applicant had neither established a conflict of interest nor demonstrated circumstances indicating that the Respondent could not handle a further complaint impartially. The Respondent argued that dissatisfaction with the earlier administrative-review decision or the repetition of grounds of elimination did not exempt the Applicant from complying with the statutory review procedure.
6. On corporate identity, the Respondent observed that the original bid and Administrative-review complaint were submitted in the name of *Threeways Shipping Services (Group) Limited*, whereas the Tribunal Application was instituted by *Threeways Regional Logistics Limited*. It questioned the legal implications of the name change registered on 29 July 2026, before the bid submission deadline of 4 August 2026, and whether the Applicant had properly established its standing in the procurement proceedings.
7. On the merits, the Respondent maintained that the Applicant's elimination was justified under the bidding document. On bid validity, the Respondent submitted that the Applicant altered the prescribed Bid Submission Sheet by replacing "calendar days" with "working days," thereby modifying a material provision governing bid validity. It argued that the alteration could not be disregarded as an inconsequential deviation.

8. The Respondent further submitted that the Applicant had failed to submit a completed Delivery and Completion Schedule as required under Part 2, Section 6 of the bidding document. It also contended that the Applicant had failed to complete the Specifications and Compliance Sheet in accordance with the instructions requiring detailed technical particulars in column (b).
9. Regarding fleet capacity, the Respondent submitted that bidders were required to demonstrate ownership or leasing of at least 20 box-body trucks with a carrying capacity of seven tonnes or more, supported by vehicle registration logbooks. The Respondent stated that although the Applicant submitted 23 logbooks, only three vehicles qualified, while the remaining vehicles included other trucks and tractor heads registered in the names of Delta Industrial Equipment, Mobike Trucks & Buses Limited and Skenya Motors. The Respondent contended that the Applicant's reliance on beneficial ownership and financing arrangements had not established enforceable ownership or leasing rights over the prescribed number of qualifying vehicles at bid closing.
10. The Respondent also defended the Accounting Officer's refusal to admit the additional copy of the Applicant's bid and supporting documents submitted after the closing date. The Respondent maintained that the re-evaluation was required to proceed on the basis of the original bids and that permitting subsequent supplementation or replacement would have conferred an unfair advantage on the Applicant and undermined transparency, fairness and equal treatment among bidders.
11. The Respondent further submitted that the Applicant's subsequent allegations concerning changes to the bid submission and opening arrangements and the bid-validity requirements did not cure the procedural defects in the Application.
12. The Respondent argued that the Applicant could not bypass the statutory administrative-review mechanism by introducing

additional procurement complaints in its subsequent submissions.

13. The Respondent accordingly prayed that the Tribunal uphold its preliminary objections and strike out the Application for incompetence or, alternatively, dismiss the Application on its merits and uphold the revised Evaluation outcome.

D. RESPONSE BY THE BEST EVALUATED BIDDER, KLAN LOGISTICS LIMITED

1. *Klan Logistics Limited*, the Best Evaluated Bidder for Lots 1 and 2, opposed the Application through its responses filed on 6 and 8 October 2026. *Klan* challenged the Applicant's *locus standi* and defended the Respondent's evaluation of the bids. *Klan* maintained that the Applicant had failed to comply with several mandatory requirements of the bidding document and that its elimination was justified.
2. Regarding the Applicant's corporate identity, *Klan* submitted that the bid and the administrative-review complaint were submitted in the name of *Threeways Shipping Services (Group) Limited*, whereas the Tribunal Application was instituted by *Threeways Regional Logistics Limited*. It observed that the Applicant's certificate of change of name was dated 29 July 2026, before the bid submission deadline of 4 August 2026. *Klan* therefore questioned why the Applicant had continued to participate in the procurement under its former name and challenged the validity of the bid and the Applicant's standing before the Tribunal.
3. *Klan* further maintained that the discrepancy in the corporate names was material to identifying the bidder that participated in the procurement and subsequently sought administrative review. It argued that the Applicant had to establish that it was the same legal entity that submitted the bid and pursued the complaint before the Accounting Officer.

4. *Klan* accordingly urged the Tribunal to consider corporate identity as a preliminary matter.
5. On bid validity, *Klan* submitted that the Applicant had altered the prescribed Bid Submission Sheet by replacing the words “calendar days” with “working days”. *Klan* maintained that the bid-validity period was a material requirement of the bidding document and that bidders were required to complete the prescribed forms in accordance with the applicable instructions. *Klan* disputed the Applicant’s contention that the alteration merely reconciled an inconsistency between the Bid Data Sheet and the Bid Submission Sheet, arguing that the Applicant had modified the prescribed wording rather than submitting the form as required.
6. Regarding the Delivery and Completion Schedule, *Klan* submitted that the Applicant had failed to include the completed schedule required under Part 2, Section 6 of the bidding document. *Klan* further disputed the Applicant’s allegation that the schedule had been submitted but later removed or omitted during evaluation, arguing that the allegation was not substantiated by evidence.
7. *Klan* also defended the Respondent’s finding concerning the Specifications and Compliance Sheet. *Klan* submitted that the bidding document required bidders to provide detailed technical particulars in column (b) to demonstrate compliance with the prescribed specifications. According to *Klan*, the Applicant entered only the word “Comply” without providing the required particulars.

8. Regarding fleet capacity, *Klan* submitted that bidders were required to demonstrate ownership or leasing of at least 20 qualifying box-body trucks with a carrying capacity of seven tonnes or more. *Klan* maintained that the Applicant's vehicle registration logbooks and supporting documents failed to establish compliance with that requirement. *Klan* disputed the Applicant's reliance on beneficial ownership and financing arrangements, contending that the documents did not adequately demonstrate ownership or enforceable leasing rights over the prescribed number of qualifying vehicles.
9. *Klan* further maintained that the relevant consideration was whether the Applicant had demonstrated compliance with the fleet requirements through the documents submitted by the bid closing date. It argued that references to financing arrangements, proposed acquisitions, or vehicles registered in the names of third parties did not necessarily establish that the Applicant had the required vehicles available under qualifying ownership or leasing arrangements.
10. *Klan* also disputed the Applicant's reliance on its previous contractual relationship with National Medical Stores and submitted that previous performance of similar services did not exempt the Applicant from satisfying the requirements of the procurement under consideration. *Klan* maintained that each bidder had to demonstrate compliance with the applicable bidding conditions, regardless of its experience or prior dealings with the Respondent.
11. Regarding the additional bid documents submitted during administrative review, *Klan* supported the Respondent's decision to confine the re-evaluation to documents submitted by the original bid closing date of 4 August 2026. *Klan* argued that allowing the Applicant to supplement or replace its bid after closing would have afforded it an opportunity unavailable to competing bidders and undermined the principles of fairness and equal treatment. *Klan* maintained that the re-evaluation had to be based on the bids originally submitted.

12. *Klan* consequently maintained that the Respondent had acted within the requirements of the bidding document in eliminating the Applicant's bid and declaring *Klan* the Best Evaluated Bidder for both lots. It urged the Tribunal to reject the Applicant's challenges to the evaluation outcome and maintained that the alleged deficiencies justified the Applicant's elimination.
13. *Klan* accordingly prayed that the Tribunal dismiss the Application with costs.

E. ORAL HEARING

1. The Tribunal conducted an oral hearing via Zoom videoconferencing on 20th October 2026. The appearances were as follows:

The Applicant

Mr. John Kallemera appeared as counsel for the Applicant, together with *Mr. Geoffrey Baitwa*, Managing Director; *Ms. Cynthia Musoke*, Legal & Compliance Executive; and *Mr. Rodney Baitwa*, Commercial Executive Support.

The Respondent – National Medical Stores

Mr. Richard Bibangambah and *Mr. Victor Andrew Taremwa* of K&K Advocates appeared as counsel for the Respondent. The Respondent's officials in attendance were *Mr. Moses Kamabare*, General Manager; *Mr. Apollo Newton Mwesigye*, Corporation Secretary; *Mr. Paul Okware*, Chairperson of the Contracts Committee; and *Mr. Alfred Natamba*.

The Best Evaluated Bidder – Klan Logistics Limited

Dr. Benson Tusasirwe appeared as counsel for the Best Evaluated Bidder, together with *Mr. Bill Tibingana*, Manager of Klan Logistics Limited.

2. The parties made oral submissions before the Tribunal, highlighting their respective cases and providing clarifications on the issues in dispute. Each party adopted its previously filed pleadings and written submissions.

F. RESOLUTION BY THE TRIBUNAL

Issues

1. The Application and the Respondent's Reply raised issues for determination. The Tribunal, having considered the pleadings and submissions of the parties, framed the issues for determination as follows:
 - 1) *Whether the present Application is properly before the Tribunal and therefore competent.*
 - 2) *Whether the Respondent erred in eliminating the Applicant's bid?*
 - 3) *Whether the revised evaluation and declaration of Klan Logistics Limited as the Best Evaluated Bidder for Lots 1 and 2 were lawful?*
 - 4) *Whether any remedies were available to the parties?*

Resolution of Issues

Issue No. 1.

Whether the present Application is properly before the Tribunal and therefore competent.

2. The Respondent and the Best Evaluated Bidder challenged the competence of the Application on the ground that it was filed outside the statutory period prescribed under the *Public Procurement and Disposal of Public Assets Act, Cap. 205*. The Respondent further contended that the Applicant failed to exhaust the administrative review procedure regarding the revised Notice of Best Evaluated Bidder displayed on 25 September 2026.

3. Section 115(1) of the *Public Procurement and Disposal of Public Assets Act, Cap. 205* provides for applications to the Tribunal. Under section 115(2)(a) of the Act, a bidder dissatisfied with a decision of the Accounting Officer is required to lodge an application before the Tribunal within ten working days of receiving that decision.
4. In the present matter, the Applicant initially challenged its elimination after the Notice of Best Evaluated Bidder was displayed on 8 September 2026. It lodged an Administrative-Review Complaint with the Accounting Officer on 11 September 2026. By a decision dated 16 September 2026, communicated on 17 September 2026, the Accounting Officer directed a re-evaluation of the bids submitted by the original closing date of 4 August 2026 and declined to admit the additional copy of the Applicant's bid and supporting documents submitted after that date.
5. Upon communication of that decision, the Accounting Officer became *functus officio* in respect of the administrative-review complaint lodged on 11 September 2026. The Applicant nevertheless wrote to the Accounting Officer on 18 September 2026, contending that the return of its administrative-review fee signified that its complaint had been upheld and requesting consideration of an additional copy of its bid.
6. By a letter dated 21 September 2026, the Accounting Officer reiterated that the re-evaluation would be confined to bids submitted by the original closing date. The Applicant wrote again on 22 September 2026, insisting that a copy of its original bid submitted after bid submission closing date be accepted as evidence during the re-evaluation.
7. The Tribunal finds that the Accounting Officer's letter of 21 September 2026 neither varied the determination of 16 September 2026 nor constituted a fresh administrative-review decision. It merely reaffirmed the earlier direction concerning the documents to be considered during re-evaluation.

8. In *Goldstar Insurance Company Limited v Uganda National Oil Company Limited*, Application No. 18 of 2025, and *Goldstar Insurance Company Limited v Bank of Uganda*, Application No. 22 of 2025, the Tribunal addressed the finality of administrative-review determinations and the consequences of attempting to reopen matters already decided.
9. Accordingly, the Applicant's subsequent correspondence could not extend or restart the statutory period for challenging the Accounting Officer's decision.
10. The ten-working-day period prescribed under section 115(2)(a) of the Act commenced on 18 September 2026 and expired on 1 October 2026. The Applicant did not lodge an application within that period. Consequently, any challenge to the Accounting Officer's 16 September 2026 decision, including the refusal to admit additional bid documents and the direction to re-evaluate the original bids, was time-barred.
11. In paragraph 15 of the Application filed on 5 October 2026, the Applicant expressly invoked section 115(2)(a) of the Act. In the portion requiring the date of service of the decision, the Applicant stated:

"This is not applicable. The decision challenged is that of the Accounting Officer of National Medical Stores dated 16th September 2026 and confirmed the re-evaluation on 21st September 2026 leading to the Notice of BEB on 25th September 2026."
12. In paragraph 29(a)–(d) of the Application, the Applicant sought orders directing the Accounting Officer to accept an additional copy of its bid, setting aside the direction to re-evaluate, setting aside the revised Notice of Best Evaluated Bidder and directing the Respondent to investigate its complaint. The Application therefore challenged both the Accounting Officer's determination and the subsequent evaluation outcome. These decisions arose at different stages of the procurement process and attracted distinct statutory review requirements.

13. Following the Accounting Officer's decision, the Respondent re-evaluated the original bids and issued a revised Notice of Best Evaluated Bidder on 25 September 2026, again identifying *Klan Logistics Limited* as the Best Evaluated Bidder for Lots 1 and 2.
14. The revised notice maintained the Applicant's elimination on grounds relating to bid validity, omission of the Delivery and Completion Schedule, inadequate particulars in the Specifications and Compliance Sheet and failure to demonstrate ownership or leasing of at least 20 qualifying box-body trucks.
15. Although some grounds of elimination were repeated from the initial Notice of Best Evaluated Bidder, the revised Notice of Best Evaluated Bidder resulted from a subsequent evaluation exercise and therefore constituted a distinct procurement decision by the Respondent capable of giving rise to a fresh administrative-review complaint. Under section 106(2) and (3) of the *Public Procurement and Disposal of Public Assets Act, Cap. 205*, the Applicant was required to present any grievance arising from that decision to the Accounting Officer within ten working days of becoming aware of the circumstances giving rise to the complaint.
16. The Accounting Officer's earlier determination did not preclude him from considering a Complaint arising from the Revised Evaluation. In *Technology Associates Limited in Consortium with Comviva Technology Limited v Post Bank Uganda Limited*, Application No. 6 of 2022, the Tribunal considered the effect of an earlier administrative-review determination on subsequent procurement proceedings.
17. The Accounting Officer could not reopen a complaint already determined but retained jurisdiction to consider a fresh complaint arising from a subsequent procurement decision.
18. The Applicant did not lodge an Administrative Review Complaint against the revised Notice of 25 September 2026. Instead, by a letter dated 28 September 2026, it notified the Respondent of its intention to approach the Tribunal and subsequently filed the Application on 5 October 2026.

19. The notice of intention to appeal did not constitute an administrative-review complaint requiring determination by the Accounting Officer under section 106 of the Act.
20. Accordingly, there was no determination under section 106(7) or (8) concerning the revised evaluation upon which the Applicant could invoke the Tribunal's jurisdiction under section 115(1)(a) of the Public Procurement and Disposal of Public Assets Act, Cap. 205.
21. In paragraphs 8 and 9 of its written submissions filed on 13 October 2026, the Applicant sought to justify its direct recourse to the Tribunal under section 106(9) of the Act. It argued that the Accounting Officer could not impartially determine a further complaint because he had previously considered substantially similar grievances, which had been repeated in the revised Notice of Best Evaluated Bidder.
22. Section 106(9) of *the Public Procurement and Disposal of Public Assets Act, Cap. 205* permits a bidder to approach the Tribunal directly where the bidder believes that the Accounting Officer has a conflict of interest in respect of the complaint, omission or breach, or that the Procuring and Disposing Entity cannot handle the matter impartially. Section 115(1)(c) of the Act, however, expressly refers to a bidder who believes that the Accounting Officer has a conflict of interest as specified in section 106(9).
23. The Tribunal observes that section 106(9) recognises two distinct grounds for direct recourse: a conflict of interest on the part of the Accounting Officer and the Procuring and Disposing Entity's inability to handle the matter impartially. The former concerns the Accounting Officer personally, while the latter concerns the Procuring and Disposing Entity's institutional capacity to determine the complaint fairly and objectively. Although section 115(1)(c) expressly mentions only the first ground, the provisions must be read together to give effect to both grounds recognised under section 106(9).

24. The Tribunal has had occasion to pronounce itself on the applicability of section 106 (9) in *Abasamia Hwolerane Association Limited v Jinja City Council, Application No. 18 of 2021*.
25. Impartiality is a principle of justice holding that decisions should be based on objective criteria rather than on the basis of bias, prejudice or preferring the benefit to one person over the other for improper reasons. It is essential to plead and prove that there is a reasonable suspicion of bias or real likelihood of bias. Conflict of Interest as a real or seeming incompatibility between one's private interest and one's public or fiduciary duties. Conflict of interest has also been generally defined as any situation in which an individual or corporation is in position to exploit a professional or official capacity in some way for their personal or corporate benefit.
26. Allegations of conflict of interest or partiality must be pleaded and proved. It is not enough for one to state that they *believe* that the Accounting Officer has a conflict of interest in respect of the complaint, omission or breach or that the matter cannot be handled impartially by the procuring and disposing entity. The basis of that belief must be shown to the satisfaction of the Tribunal. This is because the burden of proving any fact that is within the knowledge of any person, is upon that person alleging the fact as per section 106 of the *Evidence Act, Cap 8*.
27. In *Apple Properties Limited vs Uganda Human Rights Commission, Application No. 6 of 2023*, the Tribunal examined whether the Applicant had demonstrated a sincere belief, supported by identifiable circumstances, that the Procuring and Disposing Entity could not handle its complaint impartially. An Applicant relying on institutional inability therefore need not demonstrate a personal conflict of interest on the Accounting Officer's part. However, the belief relied upon must have an identifiable factual basis capable of examination by the Tribunal.

28. In *Abasamia Hwolerane Association Limited vs Jinja City Council*, Application No. 18 of 2021, at paragraph 11, the Tribunal emphasised the necessity of pleading and establishing the factual circumstances relied upon to invoke the statutory exception.
29. Similarly, in *K-Solutions Limited vs Ministry of Water and Environment*, Application No. 8 of 2024, an allegation that the Procuring and Disposing Entity could not determine a complaint impartially because the Accounting Officer had previously considered the same grievance was introduced through an amended application.
30. In the present matter, the Application filed on 5 October 2026 expressly invoked section 115(2)(a) to challenge the Accounting Officer's decision. The Applicant did not plead that the Respondent could not impartially handle a complaint concerning the revised Notice of Best Evaluated Bidder. The Applicant introduced that allegation for the first time in paragraphs 8 and 9 of its written submissions filed on 13 October 2026, after the Best Evaluated Bidder and the Respondent had raised their preliminary objections on 6 and 8 October 2026, respectively.
31. In *Interfreight Forwarders (U) Limited v East African Development Bank [1990–1994] EA 117*, at page 125, the Supreme Court held that parties are bound by their pleadings and cannot depart from them without amendment. The Applicant therefore could not, through written submissions, introduce a new jurisdictional ground it had not pleaded in its application.
32. Unlike the Applicant in *K-Solutions Limited vs Ministry of Water and Environment*, Application No. 8 of 2024, the present Applicant neither amended its application nor sought leave to introduce institutional inability to determine its complaint impartially as a ground for direct recourse to the Tribunal.

33. Furthermore, the Accounting Officer's previous consideration of similar grievances did not, by itself, establish that the Respondent was incapable of determining a fresh complaint impartially unless there is evidence adduced to the contrary. The earlier complaint concerned the initial evaluation, whereas a subsequent complaint would have concerned the revised evaluation outcome of 25 September 2026. The Applicant neither properly pleaded the statutory exception nor established circumstances showing that the Respondent could not impartially determine the complaint.
34. The Applicant could not alternatively circumvent the administrative-review procedure by invoking section 115(1)(b) of the Act as a person whose rights had been adversely affected. *In Mbarara City & Another v Obon Infrastructure Development JV, Civil Appeal No. 45 of 2021; Tijos Investment Limited v Lira City Council, Application No. 5 of 2024; and Meals on Wheels Limited in Joint Venture with Maze Establishments Limited v Uganda Civil Aviation Authority, Application No. 23 of 2025*, the distinction between the statutory review rights of bidders and other persons claiming adversely affected rights was considered. The Applicant, having participated in the procurement as a bidder, was required to comply with the review procedure applicable to bidders unless it established a statutory exception.
35. The Tribunal accordingly finds that the Application is incompetent on two grounds.
36. First, insofar as it challenges the Accounting Officer's decision dated 16 September 2026, communicated on 17 September 2026, it was filed outside the period prescribed under section 115(2)(a) of the *Public Procurement and Disposal of Public Assets Act, Cap. 205*.
37. Second, insofar as it challenges the revised Notice of Best Evaluated Bidder displayed on 25 September 2026, it was filed before the Applicant had exhausted the administrative-review procedure prescribed under section 106 of the Act, and the Applicant had not sufficiently established a statutory exception permitting direct recourse to the Tribunal.

38. The Application is therefore incompetent and liable to be struck out. This determination disposes of the Application. It is consequently unnecessary to determine the separate objections concerning the Applicant's corporate identity and locus standi or the substantive grounds challenging its elimination and the declaration of Klan Logistics Limited as the Best Evaluated Bidder.
39. This issue is accordingly resolved in the negative.

G. DISPOSITION

1. The Application is struck out.
2. The suspension order dated October 5, 2026, is vacated.
3. Each party shall bear its own costs.

Dated at Kampala, this 23rd day of October 2026.



**FRANCIS GIMARA, S.C.,
CHAIRPERSON**



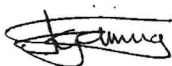
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