

**THE REPUBLIC OF UGANDA
PUBLIC PROCUREMENT AND DISPOSAL OF PUBLIC ASSETS
APPEALS TRIBUNAL
APPLICATION NO. 14 OF 2026**

BETWEEN

TISCO CONSTRUCTION (U) LIMITED:::::::::::::::::::::::::APPLICANT

AND

MUKONO MUNICIPAL COUNCIL ::::::::::::::::::::::::::: RESPONDENT

**APPLICATION FOR REVIEW ARISING FROM THE PROCUREMENT
FOR THE SUPPLY OF A NEW STEEL VIBRO ROLLER UNDER
PROCUREMENT REFERENCE NO. MMC724/SUPLS/24-25/00073.**

**CORAM: FRANCIS GIMARA, S.C., CHAIRPERSON; 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. Mukono Municipal Council (the Respondent) initiated a procurement process for the supply of a steel vibro roller under Procurement Reference No. MMC724/SUPLS/24-25/00073 using the restricted bidding method on 26 May 2025. The Invitation for Bids was subsequently published in the *New Vision* newspaper on 7 October 2025.
2. At bid opening on 12 June 2025, three firms, namely *Tisco Construction (U) Limited* (the Applicant), *Victoria Equipment Ltd*, and *Achilles Uganda Ltd*, submitted bids, which were duly opened.
3. Upon completion of evaluation, the Evaluation Committee recommended the Applicant as the best evaluated bidder for the supply of an XCMG-XS143J steel vibro roller at a contract price of UGX 317,420,000 inclusive of taxes.
4. The evaluation report was submitted to the Contracts Committee for adjudication on 26 June 2025. The Contracts Committee directed that due diligence be undertaken to verify the suitability, compliance, and value for money of the proposed machine before approval of the recommendation.
5. On 6 December 2025, the Respondent's Procurement and Disposal Unit submitted a due diligence inspection report from the Ministry of Works and Transport. The Contracts Committee observed that the report largely reiterated information already contained in the solicitation documents and directed that a further physical performance and durability assessment be conducted to ascertain the machine's workability in the field. A team comprising the Senior Internal Auditor, Senior Physical Planner, and Municipal Engineer was accordingly appointed to undertake another due diligence.

6. On 12 March 2026, the Procurement and Disposal Unit submitted the due diligence report prepared by the appointed team from the entity. Upon review, the Contracts Committee determined that the Applicant had made material misrepresentations regarding its experience, having cited entities such as the Uganda Police Force, the Ministry of Agriculture, Animal Industry and Fisheries, and the National Water and Sewerage Corporation as references. However, upon verification, these entities confirmed that they had not received the stated equipment from the Applicant. On that basis, the Contracts Committee approved the award of the contract to Victoria Equipment Ltd, the second-ranked bidder.
7. On 18 March 2026, the Respondent issued a Notice of Best Evaluated Bidder declaring Victoria Equipment Ltd as the successful bidder at a contract price of UGX 367,532,100.
8. The Notice of Best Evaluated Bidder indicated that the Applicant's bid had been disqualified on the basis of a due diligence report, which found it non-compliant.
9. Aggrieved by the outcome, the Applicant lodged a complaint for administrative review on 23 March 2026, challenging its disqualification and requesting a copy of the due diligence report relied upon.
10. By a letter dated 8 April 2026, the Respondent's Accounting Officer communicated the decision on the administrative review, stating that the referenced entities had confirmed that they had not been supplied with a vibro roller by the Applicant, and that this formed the basis of the Contracts Committee's decision. The Accounting Officer further indicated that the Administrative Review Committee had found no merit in the Applicant's complaint and attached its report.
11. Dissatisfied with that decision, the Applicant notified the Respondent of its intention to appeal to the Tribunal by letter dated 8 April 2026, and subsequently filed Application No. 14 of 2026 before the Tribunal on 10 April 2026.

B. THE APPLICATION

1. The Applicant contended that its complaint to the Accounting Officer had been founded on the allegation that it was disqualified on the basis of a due diligence report indicating non-compliance, yet the said report was never made available to it. It asserted that it was neither informed of the specific areas of non-compliance nor afforded an opportunity to respond to the allegations before the adverse decision was taken.
2. The Applicant further stated that it had been invited by the Respondent, Mukono Municipal Council, through an email dated 26 May 2025 to participate in a restricted bidding exercise for the procurement of a new steel vibro roller under Procurement Reference No. MMC724/SUPPLIES/24-25/00073. It averred that it accepted the invitation and duly submitted its bid. The Applicant added that on 27 October 2025, officials from the Ministry of Works and Transport approached it to conduct due diligence on the proposed XCMG XSI143J vibro roller intended for supply to the Respondent. It further indicated that on 1 December 2025, it wrote to the Town Clerk asserting that it had submitted the lowest-priced bid, met all tender specifications, and engaged with Ministry officials to verify the equipment reserved for the tender.
3. The Applicant also stated that on 13 January 2026, the Respondent delivered a letter introducing one Nsimbi James, Senior Law Enforcement Officer, and requesting a list of local authorities and government entities supplied with similar equipment, together with arrangements for a due diligence visit. It asserted that, by its response dated 27 January 2026, it had provided the requested information and proposed a meeting on 28 January 2026 for the due diligence exercise. According to the Applicant, no response was received, and no such visit was ever undertaken. It maintained that it only became aware of its disqualification upon display of the Notice of the Best Evaluated Bidder on 18 March 2026, which indicated that it had been found non-compliant on account of the due diligence report.

4. The Applicant argued that the Respondent's actions were procedurally unfair. It maintained that, despite its request for disclosure of the due diligence report, the report was withheld, thereby denying it the opportunity to understand and challenge the basis of its disqualification. It further asserted that the Contracts Committee relied on undisclosed findings without according the Applicant a hearing, contrary to the rules of natural justice.
5. The Applicant also faulted the Accounting Officer's decision for failing to disclose the source, timing, and substance of the alleged complaint that triggered the due diligence process, as well as the reasons why it was denied an opportunity to formally respond.
6. On the substantive aspects, the Applicant challenged the propriety and scope of the additional due diligence exercise undertaken by the Respondent's appointed team. It argued that the terms of reference and methodology of that team were never disclosed, rendering its findings prejudicial and procedurally defective. It further contended that the team exceeded its mandate by questioning the Applicant's credibility and recommending an award to the second-ranked bidder.
7. The Applicant also maintained that the due diligence exercise was outside the scope of the restricted bidding process and unfairly targeted it, as no comparable scrutiny was undertaken against the other bidders. It argued that the appointed team lacked the technical competence to assess the machine's durability beyond what had already been established by the Ministry of Works and Transport. The Applicant further disputed the interpretation of its references to institutions such as the Uganda Police Force, the Ministry of Agriculture, Animal Industry and Fisheries, and the National Water and Sewerage Corporation, asserting that those entities had merely been cited to demonstrate the existence and use of similar equipment, rather than as proof that the Applicant had directly supplied them.

8. In light of the foregoing, the Applicant prayed that the Tribunal set aside the Accounting Officer's decision affirming its disqualification, declare it the best evaluated bidder on account of having quoted UGX 317,420,000 and allegedly satisfying all technical requirements, and direct the Respondent's Contracts Committee and Accounting Officer to award the contract to it.

C. RESPONDENT'S REPLY TO THE APPLICATION

1. The Respondent raised a preliminary objection challenging the competence of the Application on the ground that the Applicant lacked locus standi. It was contended that by the time the Applicant filed both the administrative review and the present proceedings, it no longer qualified as a "bidder" within the meaning of Section 2 of the *Public Procurement and Disposal of Public Assets Act, cap 205*. The Respondent submitted that the Bid Data Sheet under ITB 20.1, together with the Applicant's Bid Submission Sheet dated 12 June 2025, fixed the bid validity period up to 12 October 2025.
2. Relying on regulation 62(1), (2), and (5) of the *Public Procurement and Disposal of Public Assets (Rules and Methods for Procurement of Supplies, Works and Non-Consultancy Services) Regulations, 2023*, the Respondent argued that bid validity expires at the close of business on the final day unless extended in writing before expiry. It further submitted that although Regulation 62(6) permits a bidder to voluntarily extend validity where no timely request is made by the Procuring and Disposing Entity, no such extension was offered by the Applicant before 12 October 2025. According to the Respondent, the Applicant's letter dated 1 December 2025 merely sought an update on the procurement process and could not be construed as an extension of bid validity. Consequently, the bid lapsed on 12 October 2025, and the Applicant ceased to be a bidder in law. In support of that position, the Respondent cited the Tribunal's decisions in Application No. 10 of 2026, *Uzuzi Meter Technologies Limited v UEDCL* and Application No. 23 of 2025, *Meals on Wheels Ltd (JV) v UCAA*, which it argued established that expiry of bid validity extinguishes bidder status. On that basis, the Respondent maintained that the Applicant lacked standing under section 115(1)(a) of the Act and that the Application was incompetent.

3. Without prejudice to the foregoing objection, the Respondent addressed the merits of the Application. On the issue of due diligence and the alleged denial of a fair hearing, the Respondent submitted that the Applicant's complaint was misconceived and reflected a misunderstanding of the legal character of due diligence in public procurement. It relied on the decision of the High Court in *Uganda National Roads Authority v COIL (U) Limited* (Civil Appeal No. 24 of 2021), arising from Application No. 3 of 2021 before the Tribunal, for the proposition that there is no right to a hearing in the course of due diligence. The Respondent argued that due diligence is an independent verification exercise intended to confirm, among other matters, a bidder's capacity, capability, financial standing, and past performance, and may be undertaken without the bidder's knowledge or participation. It therefore contended that the verification inquiries made with the Uganda Police Force, the Ministry of Agriculture, Animal Industry and Fisheries, and the National Water and Sewerage Corporation were lawful and did not require notice to, or participation by, the Applicant.
4. On the issue of misrepresentation, the Respondent submitted that the Applicant was properly disqualified for materially misrepresenting its experience and capacity. It asserted that the Applicant had claimed in its bid to have previously supplied steel vibro rollers to the three institutions above, but due diligence verification confirmed that no such supplies had ever been made. According to the Respondent, this amounted to a false representation of past performance intended to enhance the Applicant's eligibility and competitive standing. It argued that the defect was substantive rather than minor, going directly to the Applicant's integrity, credibility, and demonstrated capacity to perform the contract.

5. The Respondent further relied on Section 129(4)(a) of the Public Procurement and Disposal of Public Assets Act, Cap 205, which provides that where a provider is found to have engaged in fraudulent practices, including misrepresentation of facts intended to influence a procurement process, such provider shall be disqualified and the Contracts Committee shall recommend suspension to the Authority. It was the Respondent's position that the Applicant's conduct fell squarely within the statutory definition of fraudulent practice, thereby imposing a mandatory duty upon the Contracts Committee to disqualify it. The Respondent therefore maintained that the disqualification was lawful, proportionate, and expressly anchored in statute.
6. The Respondent also rejected the Applicant's contention that clarification ought to have been sought under Regulation 6 of the *Public Procurement and Disposal of Public Assets (Evaluation) Regulations, 2023*. It argued that Regulation 6 is limited to correcting minor omissions or ambiguities and does not extend to substantive defects, such as misrepresentation of experience or submission of false references. The Respondent maintained that the Applicant's defect was incapable of cure through clarification, since the issue concerned the existence or non-existence of prior experience, rather than documentary ambiguity. It further relied on regulation 19(4) of the *Public Procurement and Disposal of Public Assets (Evaluation) Regulations, 2023*, which requires rejection of any bid that is not substantially responsive to the minimum requirements. According to the Respondent, the Applicant's bid, being founded on false representations, was properly rejected as non-responsive.
7. The Respondent additionally submitted that the Applicant's disqualification was necessary to preserve the integrity of the procurement system. It argued that public procurement is grounded in transparency, fairness, and value for money, all of which would be undermined by false declarations or misrepresentation of qualifications. In its view, the Applicant's conduct demonstrated a lack of integrity and rendered its bid unsuitable for award.

8. Finally, the Respondent defended the award of the contract to Victoria Equipment Ltd, contending that the company was the second-ranked evaluated bidder, fully compliant with the technical requirements, and able to provide verifiable references. It was submitted that its bid price of UGX 367,532,100 was within the approved budget of UGX 450,000,000 and represented value for money. The Respondent emphasized that it was not obliged to award the contract to the lowest bidder where that bidder was non-responsive, but rather to the lowest evaluated, responsive, and capable bidder. In its view, Victoria Equipment Ltd satisfied that threshold, unlike the Applicant.
9. Accordingly, the Respondent prayed that the preliminary objection be upheld and the Application struck out for want of locus standi. In the alternative, it urged the Tribunal to dismiss the Application on the merits with costs.

D. APPLICANT'S SUBMISSIONS

1. On the issue of locus standi, the Applicant conceded the legal principles advanced by the Respondent concerning bid validity and the authorities cited in support thereof. However, it disputed the Respondent's assertion that its bid had lapsed and that it therefore lacked standing to bring the present Application. The Applicant maintained that the Respondent had failed in its statutory responsibility to prudently manage the procurement process by not seeking extension of the bids in accordance with regulation 62 of the *Public Procurement and Disposal of Public Assets (Rules and Methods for Procurement of Supplies, Works and Non-Consultancy Services) Regulations, 2023*.
2. The Applicant submitted that it had been recommended as the best evaluated bidder on 12 June 2025 at a contract sum of UGX 317,420,000, well before expiry of the bid validity period, and that a prudent procuring entity ought to have acted to preserve that offer. It argued that instead, the Respondent allowed the process to continue inordinately until 18 March 2026, when the Notice of the Best Evaluated Bidder was issued. In the Applicant's view, such delay was attributable to incompetence and poor management on the part of the Respondent.

3. The Applicant further contended that, in any event, it had voluntarily extended the validity of its bid through its letter dated 1 December 2025, wherein it expressly stated that it remained committed to its quoted price of UGX 317,420,000 together with all terms and conditions submitted in the bidding documents. It argued that this communication ought to be construed as a valid extension under regulation 62(6). The Applicant distinguished its circumstances from those in *Uzuzi Meter Technologies Limited v UEDCL*, asserting that, unlike in that matter, it had consistently affirmed its willingness to remain bound by its bid. It therefore urged the Tribunal to adopt a liberal and substantive approach, guided by Article 126 of the Constitution and the decision in *Stephen Mabosi v Uganda Revenue Authority* (Civil Application No. 16 of 1995), so as to avoid technicalities defeating substantive justice.
4. The Applicant additionally argued that the Respondent was estopped from challenging its standing, given that it had continued to engage with the Applicant well beyond the original validity period, including commissioning due diligence exercises in October 2025 and December 2025. It submitted that such conduct validated the bid by operation of equity and that the Respondent could not approbate and reprobate by continuing to treat the Applicant as a bidder while later denying that status.
5. On the issue of fair hearing, the Applicant contended that the Accounting Officer acted unlawfully in affirming the Contracts Committee's decision without addressing its request to be furnished with the due diligence report that formed the basis of its disqualification. It further submitted that neither the due diligence team nor the Administrative Review Committee accorded it an opportunity to be heard. The Applicant argued that both decisions offended the rules of natural justice, which require that persons whose interests are likely to be adversely affected be given a fair and unbiased hearing before a decision is taken.

6. The Applicant maintained that the adverse findings against it stemmed from a misunderstanding of its letter dated 27 January 2026. It explained that in responding to the Respondent's request, it had set out four distinct matters: its operational history and contracts executed; a list of organizations and entities in Uganda that owned and utilized similar equipment; confirmation of successful due diligence conducted by the Ministry of Works and Transport; and a proposal for a meeting on 28 January 2026 to facilitate due diligence. The Applicant argued that the Respondent misconstrued the section listing entities that used similar equipment as meaning that those entities had been supplied by the Applicant. According to the Applicant, the references to the Uganda Police Force, the National Water and Sewerage Corporation, and the Ministry of Agriculture, Animal Industry and Fisheries were intended merely to demonstrate the presence and use of comparable machinery in Uganda, not to assert direct contractual relationships.
7. The Applicant submitted that this misunderstanding could have been resolved had the Respondent accepted the proposed meeting of 28 January 2026. It therefore rejected the Respondent's characterization of its conduct as fraudulent misrepresentation and argued that such conclusions were based on the Respondent's own misdirection rather than on the actual tender documents and supporting evidence of the Applicant's prior contracts.
8. With respect to the additional due diligence exercise, the Applicant acknowledged the Respondent's mandate to undertake due diligence under Regulation 26 of the Public Procurement and Disposal of Public Assets (Procuring and Disposing Entities) Regulations, 2023. However, it argued that the exercise undertaken was procedurally flawed and inconsistent with the law. The Applicant pointed out that the Contracts Committee had initially directed a due diligence focused on the equipment's physical performance and durability, yet the subsequent letter dated 13 January 2026 shifted the focus to requiring proof of supply to local authorities and government entities in Uganda. It contended that these differing requirements demonstrated inconsistency and a departure from the intended scope of the exercise.

9. The Applicant further argued that the Respondent unlawfully altered the evaluation criteria. Whereas the bidding documents required “evidence of experience in supplying similar equipment,” the Respondent, through the due diligence process, effectively transformed this into a requirement for evidence of supply to local authorities or government entities in Uganda. The Applicant submitted that such modification was contrary to regulation 5 of the Public Procurement and Disposal of Public Assets (Evaluation) Regulations, 2023, as well as section 76(3) of the Act, both of which prohibit reliance on criteria not expressly stated in the bidding documents.
10. In support of that argument, the Applicant relied on the Tribunal’s decision in *Victoria Insglass Limited v Kira Municipal Council* (Registry Application No. 19 of 2025), which it said established that localizing experience requirements beyond what is specified in the bid documents constitutes an impermissible departure from the stated criteria. The Applicant maintained that it was, in fact, overqualified for the tender and had sufficient experience to perform the contract, particularly given that the procurement concerned a single unit already in its possession.
11. In conclusion, the Applicant submitted that its disqualification was wrongful, having been based on criteria not provided for in the bidding documents and on a misunderstanding of its communications. It further alleged bad faith on the Respondent’s part, citing undisclosed correspondence and the absence of due diligence on the Best Evaluated Bidder. The Applicant accordingly prayed that the Tribunal set aside the decision of the Accounting Officer affirming its disqualification, declare it the best evaluated bidder, and order the immediate award of the contract in its favour.

E. SUBMISSIONS BY THE RESPONDENT

1. The Respondent submitted that the Applicant's bid validity expired on 12 October 2025 in accordance with the Bid Data Sheet and the Applicant's own Bid Submission Sheet, and that no valid extension had been made prior to expiry. The Respondent argued that the Applicant's letter of 1 December 2025 could not be construed as an extension of bid validity, with the result that the Applicant ceased to be a bidder in law and therefore lacked standing to seek administrative review or to institute proceedings before the Tribunal.
2. The Respondent maintained that the Applicant was properly disqualified for materially misrepresenting its experience and past performance. According to the Respondent, the Applicant had claimed prior supply of steel vibro rollers to the Uganda Police Force, the Ministry of Agriculture, Animal Industry and Fisheries, and the National Water and Sewerage Corporation, yet verification revealed that no such supplies had been made. It argued that this constituted a substantive defect amounting to fraudulent practice under section 129(4)(a) of the Act, thereby mandating disqualification.
3. The Respondent also defended the award of the contract to Victoria Equipment Ltd, submitting that it was the second-ranked bidder, fully compliant, capable of performance, and offered value for money within the approved budget. It emphasized that procurement law requires an award to the lowest evaluated responsive bidder, not merely the lowest-priced bidder.
4. Accordingly, the Respondent prayed that the preliminary objection be upheld and the Application struck out for want of locus standi, or in the alternative, that the Application be dismissed on its merits with costs.

F. ORAL HEARING

1. The Tribunal conducted an oral hearing of this Application via Zoom videoconferencing on 27 April 2026.
2. The Applicant was represented by *Mr. Pious Olaki*, Counsel for the Applicant, with *Mr. Charles Kakande*, Sales Manager, in attendance.
3. The Respondent was represented by *Mr. Byabagambi Francis*, Town Clerk and Accounting Officer, and was accompanied by *Mr. Masengere George*, Chairperson of the Contracts Committee; *Mr. Buguma Aggrey*, Head of the Procurement and Disposal Unit; *Mr. Nsimbi James*, Senior Law Enforcement Officer; *Mr. Ssebadduka Haruna*, Senior Engineer; and *Mr. Ssentongo Herman*, Senior Internal Auditor.
4. The Best Evaluated Bidder, Victoria Equipment Limited, was represented by *Mr. Tamale Umar Faifah*, a Sales Executive of the company.
5. At the hearing, the parties made oral submissions highlighting their respective positions and providing clarifications on the issues in dispute. Each party adopted its previously filed pleadings and written submissions as part of its case before the Tribunal. Although Victoria Equipment Limited was in attendance, it neither filed a response to the Application nor advanced oral submissions at the hearing.

G. RESOLUTION BY THE TRIBUNAL

Issues

1. The Tribunal has considered the pleadings, submissions, bids and the procurement action file. The Application and the Respondent's Reply raised no issues for determination. The Tribunal, having considered the pleadings and submissions of the parties, framed the issues for determination as follows:

1) *Whether the Applicant has locus standi before the Tribunal ?*

2) *Whether the Respondent's Accounting Officer accorded the Applicant a fair hearing ?*

3) *Whether the disqualification of the Applicant, on the basis of the need to conduct additional due diligence regarding the physical performance and durability of the equipment, was proper ?*

4) *What remedies, if any, are available to the parties?*

Resolution of Issues

Issue No. 1:

Whether the Applicant has locus standi before the Tribunal.

1. The term *locus standi* denotes a place of standing and refers to the right to appear before a court or tribunal. A person without locus standi has no right to be heard, even where such a person may otherwise have a case worth consideration. This position was stated in *Njau & Others v City Council of Nairobi* [1976–1985] 1 EA 397 at 407 and was cited with approval in Application No. 26 of 2025, *The Executive Committee of Iganga Central Market v Iganga Municipal Council*.
2. Section 115(1)(a) of the *Public Procurement and Disposal of Public Assets Act, cap 205*, provides that an aggrieved bidder may apply to the Tribunal for review of a decision made by a Procuring and Disposing Entity. A “bidder” is defined under section 2 of the *Public Procurement and Disposal of Public Assets Act, cap 205* as a natural or artificial person who intends to participate or is participating in public procurement proceedings.
3. Regulation 62(1), (2), and (5) of the *Public Procurement and Disposal of Public Assets (Rules and Methods for Procurement of Supplies, Works and Non-Consultancy Services) Regulations, 2023* provides that bidding documents must specify the period during which bids remain valid, and that a bid shall remain valid up to the close of business on the final day of the stipulated validity period unless extended. Any extension must be requested in writing before the bid validity period expires.

4. Under regulation 62(6) of the *Public Procurement and Disposal of Public Assets (Rules and Methods for Procurement of Supplies, Works and Non-Consultancy Services) Regulations, 2023*, a bidder may, at its discretion, voluntarily extend the validity period of its bid where the Procuring and Disposing Entity fails to request such extension in time.
5. The Tribunal has consistently held that expiry of bid validity is a matter of law and that upon such expiry, the procurement process terminates in respect of the affected bidder. Any application founded on an expired bid is therefore incompetent. This position has been affirmed in Application No. 10 of 2026, *Uzuzi Meter Technologies Limited v Uganda Electricity Distribution Company*, and Application No. 23 of 2025, *Meals on Wheels Ltd (JV) with Maze Establishments Ltd v Uganda Civil Aviation Authority*.
6. In the present case, ITB 20.1 of Part 1, Section 2 (Bid Data Sheet) required bids to remain valid until 12 October 2025. In its Bid Submission Sheet dated 12 June 2025, the Applicant expressly undertook that its bid would remain valid and binding until that date.
7. In its written submissions filed on 16 April 2026, the Applicant did not dispute the legal principles on bid validity but sought to distinguish their application. It argued that the Respondent ought to have sought an extension of validity and that its continued engagement up to the issuance of the Notice of the Best Evaluated Bidder on 18 March 2026 estopped it from challenging the bid's validity. It further relied on its letter dated 1 December 2025 as an extension of bid validity.
8. The Applicant also invoked Article 126(2)(e) of the Constitution of the Republic of Uganda and the decision in *Stephen Mabosi v Uganda Revenue Authority* (Civil Application No. 16 of 1995), urging a liberal interpretation of procedural rules in the interests of substantive justice.

9. The Applicant maintained that the Respondent had failed in its statutory responsibility to prudently manage the procurement process by not seeking extension of the bids. Whereas the Tribunal has considered these submissions, it reiterates that bid validity is not a mere technicality but goes to the root of procurement process participation. Mere correspondence between an Entity and a former bidder does not of itself extend a bid. Bid extension is a legal process which must comply with the law and cannot be inferred or implied through estoppel.
10. Under the former legal regime, regulation 52(5) of the *Public Procurement and Disposal of Public Assets (Rules and Methods for Procurement of Supplies, Works and Non-Consultancy Services) Regulations, 2014* placed the primary obligation on the Procuring and Disposing Entity.
11. However, the legal position changed under the *Public Procurement and Disposal of Public Assets (Rules and Methods for Procurement of Supplies, Works and Non-Consultancy Services) Regulations, 2023*. Regulation 62(6) expressly empowers bidders to extend bid validity on their own initiative without any prompting from the Procuring and Disposing Entity.
12. Once a bid expires, the bidder ceases to participate in the procurement process and loses legal standing. Under sections 106(1) and (2) of the *Public Procurement and Disposal of Public Assets Act, cap 205*, only a bidder may lodge a complaint with the Accounting Officer, and under section 115(1)(a), only an aggrieved bidder may approach the Tribunal by filing an application for review.
13. The Applicant's reliance on Article 126(2)(e) of the Constitution of the Republic of Uganda and *Stephen Mabosi v Uganda Revenue Authority* is not determinative. In *Utex Industries Ltd v Attorney General* (Civil Application No. 52 of 1995), the Supreme Court clarified that Article 126(2)(e) does not abrogate procedural rules but requires that they be applied as handmaidens of justice, not disregarded. Accordingly, procedural requirements governing bidder status cannot be ignored where they determine jurisdiction.

14. In the present case, the Applicant's letter dated 1 December 2025 is misplaced. It does not bridge the gap between 12 October 2025, when the bid lapsed, and its alleged continued commitment, nor does it validly extend bid validity. The Tribunal in Application No. 11 of 2026, *Sabastar General Trading Co. Ltd v Kampala Capital City Authority*, has held that an expired bid cannot be retrospectively revived and any such attempt is a nullity in law.
15. Consequently, the Applicant's bid lapsed on 12 October 2025 without any valid extension. From that point, the Applicant ceased to be a bidder, and its participation in the procurement process ended.
16. Flowing from the above, the Tribunal finds that the Applicant lacked legal capacity to lodge a complaint with the Accounting Officer on 23 March 2026 and cannot be regarded as an aggrieved bidder under section 106(7) and (8) of the *Public Procurement and Disposal of Public Assets Act, cap 205* so as to invoke the Tribunal's jurisdiction under section 115(1)(a) of the Act. Accordingly, the Applicant lacks locus standi before the Tribunal.
17. The Tribunal therefore declines to consider the merits of the Application, the same being incompetent at the threshold.
18. Issue no. 1 is resolved in the negative.

H. DISPOSITION

1. The Application is struck out.
2. The suspension order dated April 10, 2026, is hereby vacated.
3. Each party shall bear its own costs.

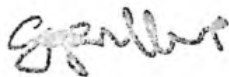
Dated at Kampala, this 30th day of April 2026.



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



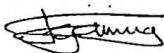
**NELSON NERIMA
MEMBER**



**GEOFFREY NUWAGIRA KAKIRA
MEMBER**



**PAUL KALUMBA
MEMBER**



**CHARITY KYARISIIMA
MEMBER**



**KETO KAYEMBA
MEMBER**



**ENG. CYRUS TITUS AOMU
MEMBER**