

**THE REPUBLIC OF UGANDA  
IN THE PUBLIC PROCUREMENT AND DISPOSAL OF PUBLIC  
ASSETS APPEALS TRIBUNAL AT KAMPALA**

**APPLICATION NO. 30 OF 2025  
BETWEEN**

**YOYA TECHNOLOGIES LIMITED,  
EVIDEN INFORMATION TECHNOLOGY (BEIJING) CO. LTD  
AND PERCENT TECHNOLOGY GROUP CO. LTD  
JOINT VENTURE:::APPLICANT  
AND  
UGANDA REVENUE AUTHORITY:::RESPONDENT**

**CONSOLIDATED WITH**

**APPLICATION NO. 31 OF 2025  
BETWEEN**

**AISINO CORPORATION:::APPLICANT  
AND  
UGANDA REVENUE AUTHORITY:::RESPONDENT**

**APPLICATION FOR REVIEW IN THE PROCUREMENT FOR THE  
DESIGN, DEVELOP (CO – CREATE), MIGRATE, TEST, COMMISSION,  
TRAIN AND TRANSFER KNOWLEDGE FOR THE SUPPORT AND  
MAINTENANCE OF AN ELECTRONIC SYSTEM FOR TAX AND  
REVENUE ADMINISTRATION UNDER PROCUREMENT REFERENCE  
NO. URA/ITID/CONS/24 – 25/01462**

**BEFORE: 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. Uganda Revenue Authority (the Respondent) initiated a procurement for the design, development (co-creation), migration, testing, commissioning, training, knowledge transfer, support and maintenance of an electronic system for tax and revenue administration using Open International Bidding procurement method under Procurement reference no. URA/ITID/CONS/24 – 25/01462.
2. The Respondent received bids from 1) *IUNetworks LLC and Omni Software Ltd Joint Venture*; 2) *Protean eGov Technologies Limited and Four Corners Transform Limited*; 3) *Yoya Technologies Ltd, Eviden Information Technology (Beijing) Co. Ltd and Percent Technology Group Co. Ltd Joint Venture*; 4) *Aisino Corporation*; 5) *Synesis IT Ltd and Africa Data Edge Limited Joint Venture*; and 6) *Techno Brain Global FZ LLC*.
3. Upon conclusion of the evaluation process, the Respondent displayed a *Notice Following Technical Evaluation for Consultancy Services* on August 25, 2025, stating that *IUNetworks LLC and Omni Software Ltd Joint Venture* had been evaluated and scored a technical score of 80.02 and that its financial bid was to be opened after three working days from the date of display.
4. The *Notice Following Technical Evaluation for Consultancy Services* stated that the bid of *Yoya Technologies Ltd, Eviden Information Technology (Beijing) Co. Ltd and Percent Technology Group Co. Ltd Joint Venture* was *non-compliant to the requirement of Joint Power of Attorney executed by all partners of the joint venture or Association or Consortium, naming the person authorized to sign the Proposal on behalf of the joint venture, Association or Consortium*.

5. *The Notice Following Technical Evaluation for Consultancy Services* stated that the bid of *Aisino Corporation* was non-compliant to the requirement of explicitly committing to transferring full ownership of the solution's source code, base framework, and any associated documentation of the developed solution to URA, following co-creation with URA as required under Section 3 Clause 3.2(t) of the *Evaluation Methodology and Criteria of the Request for Proposal Document*.
6. *Yoya Technologies Ltd, Eviden Information Technology (Beijing) Co. Ltd and Percent Technology Group Co. Ltd Joint Venture*, being aggrieved by the reason given for the disqualification of its bid made an administrative review application to the Respondent's Accounting Officer on September 2, 2025. The application was premised on two grounds, ie
  - 1) It was erroneous to disqualify the Applicant's bid because the Applicant submitted powers of attorney in accordance with the requirements in the bidding document.
  - 2) The Applicant's bid should not have been disqualified, given that the Respondent should have sought clarification or submission of additional documentation regarding the Power of Attorney.
7. The Respondent's Accounting Officer made an Administrative Review Decision dated September 10, 2025, dismissing the administrative review complaint by *Yoya Technologies Ltd, Eviden Information Technology (Beijing) Co. Ltd, and Percent Technology Group Co. Ltd Joint Venture*.
8. *Aisino Corporation* requested a debrief meeting on August 26, 2025. The Respondent provided a written debrief on August 28, 2025 and a physical debrief on September 3, 2025.
9. *Aisino Corporation*, being dissatisfied with the reasons advanced for its disqualification, filed an administrative review complaint before the Respondent's Accounting Officer dated September 8,

2025, but the Respondent received this complaint on September 11, 2025. *Aisino's* application was premised on two grounds;

- 1) The Applicant's proposal confirms that the Applicant shall provide the system's source code and any associated documentation of the developed solution to the Respondent as defined in the Request for Proposals.
  - 2) The successful bidder's technical score was 80.02, exceeding the minimum required technical score of 80 points by a mere 0.2, raising doubts about whether the bidder meets all technical requirements.
10. On September 17, 2025, the Respondent emailed the Accounting Officer's administrative review decision, dated September 15, 2025, dismissing the complaint by *Aisino Corporation*. The dismissal was because the Applicant filed the complaint outside the statutory 10 working days. A hard copy of the decision was subsequently delivered the same day.

**B. APPLICATION NO. 30 OF 2025**

**The Application**

1. *Yoya Technologies Ltd, Eviden Information Technology (Beijing) Co. Ltd and Percent Technology Group Co. Ltd Joint Venture*, being aggrieved by the decision of the Respondent's Accounting Officer, then filed Registry Application No. 30 of 2025 on September 17, 2025, before the Tribunal, for review of the decision of the Respondent's Accounting Officer. The Application was filed through *Muhumuza, Kateeba & Co. Advocates* and pleaded as hereunder.

Ground 1: It was erroneous for the Respondent to disqualify the Applicant's bid, given that the Applicant submitted powers of attorney in accordance with the requirements in the bidding document



2. ITC 22.2 of the Instructions to Consultants (ITC) in the bidding document states that the original and all copies of the proposal shall be signed by a person duly authorized to sign on behalf of the Consultant.
3. ITC 22.2 of the Proposal Data Sheet in the bidding document provides that the form of authorization **shall be a power of attorney** registered with the Registrar of Documents if signed in Uganda or a notarized power of attorney if signed outside Uganda.
4. ITC 22.2 of the bidding document and ITC 22.2 of the Proposal Data Sheet in the bidding document are unchangeable requirements set by the Public Procurement and Disposal of Public Assets Authority (PPDA) in the Standard Request for Proposals Document for Procurement of Consultancy Services.
5. ITC 14.1 of the Standard Request for Proposals document issued by the Authority provides for all the information that should be contained in a technical proposal of a bidder. Specifically, ITC 14.1 (j) states that the technical proposal of a bid shall contain written confirmation authorising the signatory of the proposal to commit the consultant in accordance with ITC 22.2.
6. The Respondent was obligated to use the Standard Request for Proposals document issued by the Authority when drafting the bidding document and the Respondent is prohibited from making any textual or other changes to the section on instructions to consultants except by making a permitted entry in the proposal data sheet.
7. The Respondent could not make any entry in ITC 22.2 of the proposal data sheet because it is not editable.
8. ITC 22.2 of the bidding document and ITC 22.2 of the Proposal Data Sheet are not changeable by the Respondent in accordance with section 67 (1) of the *Public Procurement and Disposal of Public Assets Act, cap. 205* and regulation 34 (1), (3) and 4 (a) of

the *Public Procurement and Disposal of Public Assets (Procurement of Consultancy Services) Regulations, 2023*.

9. The requirement by the Public Procurement and Disposal of Public Assets Authority in ITC 22.2 of the Proposal Data Sheet in the Standard Request for Proposals document is that the authorisation to sign a proposal should be through a power of attorney. The Authority does not require the provision of a “joint” power of attorney, but it only requires a power of attorney.
10. The Applicant’s bid contains three powers of attorney and a joint venture agreement containing the following information:
  - a) A power of attorney registered by URSB on March 11, 2025, made by *Yoya Technologies Limited*, granting Mr. Batungwa Frank Tumusiime the authority to commit the company and to sign the bid in procurement reference no. URA/ITID/CONS/24–25/01462. It also contains the sample signature of the donee, Mr. Batungwa Frank Tumusiime.
  - b) A power of attorney registered by URSB on March 12, 2025, made by *Eviden Information Technology (Beijing) Co. Ltd*, granting Mr Batungwa Frank Tumusiime the authority to sign the bid in procurement reference no. URA/ITID/CONS/24 – 25/01462 and appointing *Yoya Technologies Limited* as the lead member of the Joint Venture. It also contains the sample signature of the donee, Mr. Batungwa Frank Tumusiime.
  - c) A power of attorney registered by URSB on March 11, 2025, made by *Percent Technology Group Co. Limited*, granting Mr. Batungwa Frank Tumusiime the authority to sign the bid in procurement reference no. URA/ITID/CONS/24–25/01462 and appointing *Yoya Technologies Limited* as the lead member of the Joint Venture. It also contains the sample signature of the donee, Mr. Batungwa Frank Tumusiime.
  - d) *Yoya Technologies Ltd, Eviden Information Technology (Beijing) Co. Ltd and Percent Technology Group Co. Ltd* entered into a Joint

Venture agreement on January 14, 2025, in which it is stated that the three companies entered into the Joint Venture for the purpose of participating in the procurement process by URA in procurement reference no. URA/ITID/CONS/24-25/01462, and that *Yoya Technologies Ltd* shall be the lead member.

11. The Applicant states that its bid contains all the necessary requirements stated in the bidding document regarding authorization to commit a bidder/consultant.
12. Specifically, the Applicant complied with the unchangeable requirements set by the Public Procurement and Disposal of Public Assets Authority regarding the submission of a power of attorney as proof of authorization to sign a bid.
13. The decision of the Respondent's Accounting Officer was erroneous because the unchangeable requirement set by the Public Procurement and Disposal of Public Assets Authority in the Standard Request for Proposals document is for a power of attorney and not a joint power of attorney.
14. Given that the Respondent acknowledges that the Applicant submitted a power of attorney from each member of the Joint Venture, the Applicant complied with the unchangeable requirement of the Authority in ITC 22.2 of the Proposal Data Sheet, as well as item 3.2 (d) of the Evaluation Methodology and Criteria in the bidding document.

Ground 2: The Respondent erroneously interpreted the requirement for a joint power of attorney in item 3.2 (v) of the evaluation criteria

15. Item 3.2 (v) of the evaluation criteria requires that all members of a joint venture should execute a power of attorney jointly naming the same person(s) authorized to sign the proposal on behalf of the joint venture.

16. The Applicant submitted in its bid powers of attorney from all the members of the Joint Venture jointly naming Mr. Batungwa Frank Tumusiime as the person authorized to sign the proposal on behalf of the joint venture. Furthermore, the powers of attorney were duly commissioned and registered. The Applicant complied with the requirements in item 3.2 (v) of the evaluation criteria.
17. The requirement is for the submission of a power of attorney and the signatory of the bid should have received the authorization from each member of the joint venture. The Applicant complied with this requirement and Mr. Batungwa Frank Tumusiime who signed the Technical Proposal Submission Sheet on behalf of the Applicant received authorization from each member of the Applicant through a power of attorney.
18. It is superfluous for the Respondent to require that a joint power of attorney should have been submitted in the Applicant's bid, given that the necessary authorization was provided and all the members of the Joint Venture are jointly and severally liable.

Ground 3: It was erroneous for the Respondent to disqualify the Applicant's bid because the Respondent should have sought clarification or submission of additional documentation regarding the power of attorney

19. Under ITC 31.2 of the bidding document, the Respondent is permitted to request the Applicant to submit the necessary information or documentation to rectify any alleged nonmaterial nonconformities or omissions in its proposal. As aforementioned, the bidding document states that the joint power of attorney is an eligibility document.
20. It was erroneous for the Respondent to disqualify the Applicant's bid for non – submission of a joint power of attorney which is an eligibility document.

Remedies:

21. The Applicant prayed for the following remedies:
  - 1) an order immediately suspending the bidding process upon the receipt of this application.
  - 2) the Tribunal to uphold the application and to find that it has merit.
  - 3) the Respondent be directed to re – evaluate the bids, taking into account the matters raised in the application.
  - 4) refund of the administrative review fees.
  - 5) costs of the Application.
22. *Muhumuza, Kateeba & Co. Advocates* elaborated the grounds of the Application through written submissions filed on September 23, 2025.

**Response to the Application**

23. The Respondent filed a response through the Legal and Board Affairs Department on September 19, 2025 and averred as hereunder.
24. Part 2: Section 3. Evaluation Methodology and Criteria 3.2(v) was lawfully amended under regulation 34(3) –(4) of the *Public Procurement and Disposal of Public Assets (Procurement of Consultancy Services) Regulations, 2023*, which expressly permits:
  - modification of instructions to consultants through the Data Sheet;
  - modification of evaluation and qualification criteria in line with the Standard Request for Proposals; and

- necessary alterations to ensure consistency with procurement requirements.
25. Accordingly, the requirement for a Joint Power of Attorney was both validly introduced and binding on all bidders.
  26. The intention of the Procuring and Disposing Entity, clearly expressed in Clause 3.2(v) of the Evaluation Methodology and Criteria, was to ensure that all members of a Joint Venture/Consortium jointly conferred authority through a single Joint Power of Attorney.
  27. The Applicant's submission of separate Powers of Attorney on behalf of each Joint Venture member did not satisfy the requirement of a Joint Power of Attorney as stipulated in the Bidding Document. The Evaluation Committee was therefore justified in disqualifying the Applicant's bid on this ground.
  28. The requirement was clear: a single Joint Power of Attorney signed by all partners of the Joint Venture, naming the authorized signatory. The submission of individual Powers of Attorney constituted a material deviation as it failed to conform to the terms of the Solicitation Document.
  29. The purpose of this provision is to restrict clarifications to minor or non-material issues and bars Evaluation Committees from using clarifications to cure material deviations or to introduce documents that go to the core of eligibility and responsiveness.
  30. Since Clause 3.2(v) expressly required a Joint Power of Attorney, failure to submit one amounted to a material deviation affecting eligibility, which cannot be corrected by way of clarification.
  31. The Evaluation Committee acted lawfully in disqualifying the applicant without seeking clarification because:



- the Applicant failed to submit a joint power of attorney, a mandatory eligibility document, at the time of bid submission.
  - seeking clarification would have introduced a new document and thus substantially altered a crucial factor in the evaluation.
  - the power of attorney was entirely absent.
32. The Respondent prayed that the Application be dismissed with costs.
33. The Respondent elaborated the response through written submissions filed on September 26, 2025.

**C. APPLICATION NO. 31 OF 2025**

**The Application**

1. *Aisino Corporation*, being aggrieved by the decision of the Respondent's Accounting Officer, then filed Application No. 31 of 2025 on September 19, 2025, before the Tribunal, to review the Respondent's decision. The Application was filed through *Ortus Advocates* and pleaded as hereunder.
2. The Entity erred in holding that the complaint was filed outside time. The Applicant was informed of the disqualification of its proposal on August 25, 2025 and learnt of the circumstances of the disqualification in the physical debrief held on September 3, 2025. The notice of disqualification did not have material particulars to enable the Applicant to know the reasons for the disqualification of its proposal, to enable it to challenge the same.
3. Section 106 (3)(b) of the *Public Procurement and Disposal of Public Assets Act* provides that a complaint against a procuring and disposing entity shall be made within ten working days after the date the bidder first becomes aware or ought to have become aware of the circumstances that give rise to the complaint. The Applicant became aware of the circumstances that gave rise to

the complaint on September 3, 2025, during the debrief meeting wherein the Entity gave detailed reasons for disqualifying the Applicant's bid.

4. The Applicant did not become aware of the circumstances that gave rise to the complaint on August 26, 2025, as stated in the Entity's decision. The ten working days after the Applicant learnt of the circumstances that gave rise to the complaint lapsed on September 13, 2025, when the Applicant had already filed the complaint. The Applicant's complaint was filed within the prescribed ten working days and competently filed before the Entity's Accounting Officer.
5. The Entity did not determine the Applicant's complaint on merit and did not address any of the issues raised by the Applicant. The Entity had a duty to address the issues raised in the complaint and to issue its decision in respect of the raised issues in accordance with section 106 (7) of the *Public Procurement and Disposal of Public Assets Act*. The Entity breached this duty when it failed/refused to determine the Applicant's complaint on merit.
6. During the debrief held on September 3, 2025, the Applicant was informed that its proposal was unsuccessful and had been disqualified at the preliminary stage and that it was non-compliant with the requirement of explicitly committing to transferring full ownership of the solution's source code, base framework, and any associated documentation of the developed solution to the Entity following co-creation with the Entity.
7. The Applicant's proposal fulfilled the requirement under Section 3 Clause 3.2(t) of the Evaluation Methodology and Criteria of the Request for Proposal Document. The proposal had a separate chapter dedicated to the requirement regarding explicit commitment to transferring full ownership of the solution's source code, base framework, and any associated documentation of the developed solution to the Entity, following co-creation with the Entity.

8. The proposal confirmed that the Applicant shall provide the system's Source Code and any associated documentation of the developed solution to URA as defined in the Request for Proposal.
9. The Entity ignored/did not consider the section of the proposal on this requirement in disqualifying the Applicant's proposal.
10. The Entity had a duty to seek clarification from the Applicant about this requirement in case they wanted any clarification regarding the commitment in the proposal. Clarification regarding the commitment (which was already provided in the proposal) would not amount to a material deviation to bar the Entity from seeking such clarification.
11. The disqualification of the Applicant's proposal despite the fact that the proposal contained all the required information and documents including the commitment to transferring full ownership of the solution's source code, base framework, and any associated documentation of the developed solution to the Entity, following co-creation with the Entity breached the core procurement principles of transparency, accountability, value for money and fairness,
12. The Applicant prayed for the following reliefs:
  - 1) A declaration that the Entity's decision to dismiss the Applicant's complaint was erroneous and should be set aside.
  - 2) An order setting aside the Entity's decision.
  - 3) An order setting aside the disqualification of the Applicant's proposal and a directive for the Entity to evaluate the Applicant's proposal.
13. *Ortus Advocates* elaborated on the grounds of the Application through written submissions filed on September 25, 2025.

### **Response to the Application**

14. The Respondent filed a response through the Legal and Board Affairs Department on September 23, 2025 and averred as hereunder.
15. The administrative review complaint was filed out of time. The Applicant first became aware of the circumstances giving rise to the complaint on August 25, 2025, when the Respondent issued the Notice following the Technical evaluation. The ten working days began to run on August 26, 2025 and expired on September 8, 2025. The complaint received on September 11, 2025, was lodged 13 working days after becoming aware of the circumstances, thereby exceeding the statutory 10 working days.
16. The Respondent prayed that the Application be dismissed with costs.

### **D. ORAL HEARING**

1. The Tribunal held an oral hearing on September 30, 2025 . The appearances were as follows:
  - 1) Mr. John Kallemera, counsel for *Yoya Technologies Ltd, Eviden Information Technology (Beijing) Co. Ltd and Percent Technology Group Co. Ltd Joint Venture*.
  - 2) Mr. Frank Batungwa Tumusiime, Director of *Yoya Technologies Ltd*, was in attendance.
  - 3) Mr. Sadam Solomon, counsel for *Aisino Corporation*
  - 4) Mr. Ezra Ruterana, Project Manager of *Aisino Corporation*, was in attendance.
  - 5) Mr. Agaba Edmond and Mr. Mpumwire Christine, counsel for the Respondent.
  - 6) Mrs. Catherine Kyokunda Donovan, Commissioner Legal and Board Affairs, and Ms. Ruth Chebet, Assistant Commissioner

Procurement and Disposal Management, were in attendance on behalf of the Respondent.

- 7) Mr. Peter Waholi, CEO of *IUNetworks LLC and Omni Software Ltd Joint Venture*.

**E. RESOLUTION**

1. The Tribunal has considered the oral and written submissions and perused the pleadings, the bids, the bidding document, and the authorities cited.
2. Applications no. 30 and 31 of 2025 were consolidated without objection because they arise out of the same procurement, there are common questions of law and fact, and there is a need to avoid contradictory decisions.
3. The Applications raised eight issues for determination by the Tribunal, which have been reframed as follows:
  - 1) Whether Application No. 31 is competent before the Tribunal?
  - 2) Whether the Respondent erred when it disqualified the bid of *Aisino Corporation* for non-compliance with the requirement of explicitly committing to transferring full ownership of the solution's source code, base framework, and any associated documentation of the developed solution?
  - 3) Whether Criterion No. 3.2 (v) in the Request for Proposals Document requiring a Joint Power of Attorney is valid?
  - 4) Whether the Respondent erroneously interpreted the requirement for a joint power of attorney in Criterion 3.2 (v) of the evaluation criteria?
  - 5) Whether the Respondent erred when it did not seek clarification or submission of additional documentation regarding the power of attorney submitted by *Yoya Technologies Ltd, Eviden*

*Information Technology (Beijing) Co. Ltd, and Percent Technology Group Co. Ltd Joint Venture?*

- 6) Whether the Respondent erred when it disqualified the bid of *Yoya Technologies Ltd, Eviden Information Technology (Beijing) Co. Ltd and Percent Technology Group Co. Ltd Joint Venture* for non-compliance with the requirement of a Joint Power of Attorney?
- 7) What remedies are available to the parties?

**Issue No. 1:**

**Whether Application No. 31 is competent before the Tribunal?**

4. The Respondent's Accounting Officer dismissed the Applicant's complaint on the ground that it was filed outside the prescribed 10 working days contrary to section 106(3) of the *Public Procurement and Disposal of Public Assets Act, cap 205* and Regulation 4(4) of the *Public Procurement and Disposal of Public Assets (Administrative Review) Regulations 2023*.
5. The Applicant contends that the Respondent's decision was erroneous and invited the Tribunal to find that its complaint was filed within time.
6. Section 106(3)(b) of the *Public Procurement and Disposal of Public Assets Act, cap 205* read together with regulation 4(4) of the *Public Procurement and Disposal of Public Assets (Administrative Review) Regulations 2023* provides that where a bidder is dissatisfied with the decision of a procuring and disposing entity, that bidder may lodge a written complaint with the Accounting Officer of the entity. Such a complaint must be submitted within ten working days from the date the bidder becomes aware or ought reasonably to have become aware of the circumstances that give rise to the complaint.



7. We observed that upon the conclusion of the technical evaluation of the bids, the Respondent displayed a *Notice Following Technical Evaluation for Consultancy Services* on August 25, 2025. Flavia Nabunnya (of the Respondent) communicated the notice by email to all bidders on August 25, 2025, at 22:13 hours.
8. The noticee stated that *Aisino Corporation* was unsuccessful and “non-compliant to the requirement of explicitly committing to transferring full ownership of the solution’s source code, base framework, and any associated documentation of the developed solution to URA, following co-creation with URA as required under Section 3 Clause 3,2 (t) of the Evaluation Methodology and Criteria of the Request for Proposal Document”.
9. On August 27, 2025, at 12:51 p.m., *Aisino Corporation*, through its representative Mr. Leo, emailed the Respondent requesting a debrief on the reasons for the disqualification of its proposal. The request, attached as R11 to the Respondent’s reply in Application No. 31 of 2025, was followed by further correspondence between the parties, culminating in scheduling a virtual debrief meeting for September 3, 2025 (7:30–9:30 p.m. China time).
10. A written debrief was provided to *Aisino Corporation* on August 28, 2025, and a physical debrief was conducted on September 3, 2025.
11. Being dissatisfied with the reasons provided for its disqualification, *Aisino Corporation* lodged an administrative review complaint dated September 8, 2025, before the Respondent’s Accounting Officer. The complaint, bearing embossed “RECEIVED” stamps of the Respondent’s Mail Registry and Procurement Unit, dated September 11 2025, was duly serialized under No. 0193059 in the Respondent’s receipting system.

12. *Aisino Corporation* effected payment of the prescribed administrative review fees on September 11, 2025. The record of payment, contained in the procurement file, consists of a payment instruction report issued by Stanbic Bank. It shows that a transaction under Batch ID 74128712 was initiated from the account of RANK CONSULT COMPANY U LTD at 13:45:00 EAT and submitted at 13:46:05 EAT, bearing the debit reference "AISINO ADMIN REVIEW." The sum of UGX 5,000,000/= was duly transferred to the Uganda Revenue Authority, with the report generated at 14:00:59 EAT on the same date.
13. The Tribunal finds that *Aisino Corporation* became aware of the circumstances giving rise to its complaint on August 25, 2025, when the Notice Following Technical Evaluation for Consultancy Services was issued, explicitly stating the reason ("*Aisino Corporation was non-compliant to the requirement of explicitly committing to transferring full ownership of the solution's source code, base framework, and any associated documentation of the developed solution to URA, following co-creation with URA as required under Section 3 Clause 3.2(t) of the Evaluation Methodology and Criteria of the Request for Proposal Document.*") for its disqualification. The subsequent debriefs of August 28 and September 3, 2025, merely expounded on the reason already communicated in the Notice. No new or additional reasons were provided for the disqualification of the bid.
14. Accordingly, the Tribunal determines that the date of awareness of circumstances that gave rise to the Applicant's complaint is August 25, 2025, and not September 3, 2025, as alleged by *Aisino Corporation*. It follows that the ten working days within which to lodge an administrative review complaint commenced on August 26, 2025 and expired on September 8, 2025.
15. Although the complaint bears the date September 8, 2025, it was only received by the Respondent on September 11, 2025, the same date on which the prescribed administrative review fees were paid. *Aisino Corporation* has not provided any evidence to

demonstrate that the complaint was received earlier, nor did it attach a copy of the complaint to the present application.

16. *Aisino Corporation* has therefore not discharged the evidentiary burden of proving that the complaint was filed on September 8, 2025. Accordingly, the Tribunal finds that the complaint lodged on September 11, 2025, fell outside the statutory ten working days and is thus time-barred.
17. Section 106 (8) of the *Public Procurement and Disposal of Public Assets Act, cap 205* provides that where an Accounting Officer does not make a decision or communicate a decision within the period specified in subsection (7), or where a bidder is not satisfied with the decision made by the Accounting Officer, the bidder may make an application to the Tribunal, in accordance with Part IX of the Act.
18. *Aisino Corporation* failed to properly initiate a formal administrative review process before the Respondent's Accounting Officer within the prescribed statutory times. The Tribunal cannot exercise jurisdiction over matters that have not been properly brought before it in accordance with the established legal procedures. See section 115(1)(a)—(c) of the *Public Procurement and Disposal of Public Assets Act, cap 205*; and *Application No. 21 of 2025-Krystal Concepts Ltd Vs. Uganda Communications Commission*.
19. The timelines in the procurement law are mandatory. Neither the Accounting Officer nor the Tribunal has the power to extend the time set by statute for adjudicating public procurement or disposal disputes. Failure to act within the prescribed statutory period extinguished the Accounting Officer's jurisdiction over the matter. See *Application No. 25 of 2025- Ttumuka General Auctioneers Ltd v Pader District Local Government*
20. The instant Application No. 31 of 2025 is therefore incompetent and accordingly struck out. In the circumstances, we shall not delve into the merits of the Application 31.

21. Issue no. 1 resolved in the negative.
22. In the circumstances, there is no need to delve into issue no. 2, which touched on the merits of the Application.

**Issue No. 3:**

**Whether Criterion No. 3.2 (v) in the Request for Proposals Document requiring a Joint Power of Attorney is valid?**

23. ITC 22.2 of the Request for Proposals Document provides that all pages of the proposal, except for unamended printed literature, shall be signed or initialled by the person signing the proposal. ITC 22.2 of the Proposal Data Sheet requires the form of authorization to be *Power of Attorney registered with the Registrar of Documents if signed in Uganda and Notarized Power of Attorney if signed outside Uganda*. ITC 22.2 and ITC 22.2 of the Proposal Data Sheet are prescribed by the Public Procurement and Disposal of Public Assets Authority.
24. Regulation 34 (1), (2) and (3) of the *Public Procurement and Disposal of Public Assets (Procurement of Consultancy Services) Regulations, 2023* provides as follows:

*34. Drafting request for proposals.*

*(1) A procuring and disposing entity shall use the standard request for proposals issued by the Authority to draft a request for proposals for consultancy services.*

*(2) A request for proposals shall be approved by the Contracts Committee.*

*(3) For the purposes of drafting a request for proposals under sub regulation (1), a Procurement and Disposal Unit shall not make any textual or other changes to the section on instructions to consultants or consulting firms, the section on the general conditions of the contract and the section on the proposal forms, except in accordance with sub regulation (4).*

*(4) The Procurement and Disposal Unit shall—*

- (a) effect any necessary changes to the instructions to the consultants or consulting firms by an entry in the data sheet;*
  - (b) effect changes to the general conditions of contract by an entry to the special conditions of contract;*
  - (c) modify the statement of requirements, as may be required; and*
  - (d) modify the evaluation and qualification criteria in accordance with the options in the standard request for proposals issued by the Authority and these Regulations*
25. Eligibility Criteria No. 3.2 (d) and 3.2 (v) in Section 3, *Evaluation Methodology and Criteria*, in the Request for Proposals Document require:
- d) A power of attorney with a sample signature of the donee which if signed in Uganda shall be registered with the Registrar of Documents for companies in Uganda or notarized powers of attorney for companies registered outside Uganda. The powers should be in favor of the signatory of the bid.*
  - v) Joint Power of Attorney executed by all partners of the joint venture or Association or Consortium, naming the person authorized to sign the Proposal on behalf of the joint venture, Association or Consortium. The joint Power of Attorney must be commissioned and registered with the registrar of Documents if Executed in Uganda, OR notarized by a Notary public if executed out of Uganda of the signatories) of the bid authorizing signature of the bid on behalf of the joint venture, consortium or association.*
24. The Proposal Data Sheet (ITC 22.2) requires the power of attorney to be registered with the Registrar of Documents if signed in Uganda and notarized if signed outside Uganda.
25. The Applicant avers that ITC 22.2 of the Request for Proposals Document and ITC 22.2 of the Proposal Data Sheet are not

changeable by the Respondent in accordance with section 67 (1) of the *Public Procurement and Disposal of Public Assets Act, cap. 205* and regulation 34 (1), (3) and 4 (a) of the *Public Procurement and Disposal of Public Assets (Procurement of Consultancy Services) Regulations, 2023*.

26. The Applicant contends that the requirement by the Public Procurement and Disposal of Public Assets Authority in ITC 22.2 of the Proposal Data Sheet in the Standard Request for Proposals document is that the authorisation to sign a proposal should be through a power of attorney. That the Authority does not require the provision of a “joint” power of attorney, but it only requires a power of attorney.
27. The Tribunal disagrees that the Respondent acted illegally when it prescribed a requirement for a joint power of attorney. Regulation 34 (1), (2) and (3) of the *Public Procurement and Disposal of Public Assets (Procurement of Consultancy Services) Regulations, 2023* requires the use of the standard request for proposals issued by the Authority. However, the regulation also empowers the Procurement and Disposal Unit to effect any necessary changes to the instructions to the consultants or consulting firms by an entry in the data sheet.
28. In the instant case, there was a textual change whereby the Respondent prescribed a “joint” power of attorney executed by all partners of the joint venture, Association or Consortium.
29. The making of provision for powers of attorney by joint venture bidders was a necessary change to cater for situations where the bidder comprises joint venture partners. The textual change was not made to the instructions to the consultants but was inserted in the eligibility criteria under Section 3: Evaluation Methodology and Criteria. The location of the requirement is not material. What matters is the substance of the requirement that, for bidders who are joint venture partners, a joint power of attorney is required.



30. The Tribunal also noted that the Applicant had a right to lodge an administrative review complaint to challenge the impugned eligibility criterion before bid submission, but did not. The applicant submitted a bid and made an effort to comply with the impugned criterion.
31. It is disingenuous for a bidder who had an option to seek clarification or even challenge the Bidding Document but proceeded to submit a bid, to turn around and complain about that same bidding document after contract award.
32. An entity is entitled to exercise discretion in determining how to achieve the objectives of a given procurement. The Tribunal may not invalidate an evaluation criterion unless there is an illegality or a fundamental irregularity which vitiates the entire evaluation.

*See: Application no. 29 of 2025- Rural Digital Media Ltd vs Uganda Civil Aviation Authority.*

33. The Tribunal therefore upholds the validity of Criteria No. 3.2 (v) in the Request for Proposals Document.
34. Issue no. 3 is resolved in the affirmative.

**Issue No. 4:**

**Whether the Respondent erroneously interpreted the requirement for a joint power of attorney in Criterion 3.2 (v) of the evaluation criteria?**

35. For the Preliminary Examination Criteria, the eligibility requirements were to be determined in accordance with Clause 4 of the ITC and the documentation required to provide evidence of eligibility specific to the issue at hand were stated to be:

*d) A power of attorney with a sample signature of the donee which if signed in Uganda shall be registered with the Registrar*

*of Documents for companies in Uganda or notarized powers of attorney for companies registered outside Uganda. The powers should be in favor of the signatory of the bid.*

*v) Joint Power of Attorney executed by all partners of the joint venture or Association or Consortium, naming the person authorized to sign the Proposal on behalf of the joint venture, Association or Consortium. The joint Power of Attorney must be commissioned and registered with the registrar of Documents if Executed in Uganda OR notarized by a Notary public if executed out of Uganda of the signatories) of the bid authorizing signature of the bid on behalf of the joint venture, consortium or association.*

*See Part 1, Section 3, Evaluation Methodology and Criteria, B. Preliminary Examination Criteria, 3-Eligibility Criteria, 3.2 on pages 27-31 of the Request for Proposals document.*

w) The Proposal Data Sheet (ITC 22.2) required the power of attorney to be registered with the Registrar of Documents if signed in Uganda and notarized if signed outside Uganda.

36. We perused the bid of the Applicant insofar as the assessment of its compliance with the joint venture power of attorney documentation, and observed that the Applicant's bid included the following documents:

1) A Power of Attorney issued by YOYA TECHNOLOGIES LTD appointed BATUNGWA FRANK TUMUSIIME with authority to sign the bid in the impugned procurement.

2) A board resolution of YOYA TECHNOLOGIES LTD authorized the company to enter into a joint venture with *Eviden Information Technology (Beijing) Co. Ltd*, and *Percent Technology Group Co. Ltd*, and to issue a Power of Attorney to BATUNGWA FRANK TUMUSIIME for purposes of the impugned procurement.

3) A Power of Attorney issued by EVIDEN INFORMATION TECHNOLOGY (BEIJING) CO. LTD appointed Yoya Technologies Ltd as the lead partner and BATUNGWA FRANK TUMUSIIME as

the authorized signatory for the bid in the impugned procurement.

4) A Power of Attorney issued by PERCENT TECHNOLOGY GROUP CO. LTD appointed YOYA TECHNOLOGIES LTD as the lead partner and BATUNGWA FRANK TUMUSIIME as the authorized signatory for the bid in the impugned procurement.

5) A Joint Venture Agreement dated January 14, 2025 executed by Yoya Technologies Ltd, Eviden Information Technology (Beijing) Co. Ltd, and Percent Technology Group Co. Ltd for the purpose of submitting a bid in the impugned procurement appointed Yoya Technologies Ltd to represent the Joint Venture.

37. The Tribunal notes that the Applicant's Technical Proposal Submission Sheet and Proposal Securing Declaration, both dated March 14, 2025, were signed by FRANK BATUNGWA TUMUSIIME in his capacity as DIRECTOR, duly authorized to sign on behalf of *Yoya Technologies Ltd, Eviden Information Technology (Beijing) Co. Ltd, and Percent Technology Group Co. Ltd.*
38. Our understanding of the sub-criteria (d) on power of attorney, read together with ITC 22.2, is that a power of attorney must include the donee's sample signature and, if executed in Uganda, be registered with the Registrar of Documents; if executed outside Uganda, it must be notarized.
39. With respect to requirement (v) on joint ventures, the provision admits three possible interpretations. The first is that each member of the joint venture may issue an individual Power of Attorney in favor of the same person, resulting in multiple instruments all designating a common signatory. The second is that the members collectively execute a single joint Power of Attorney, signed by all, thereby producing one consolidated instrument authorizing the designated signatory. The third interpretation is a hybrid view that some members of the joint

venture could issue separate powers of attorney, while others join in one power of attorney, but this could create inconsistency and absurdity.

40. The essential purpose of the criterion is to ensure that the joint venture designates the individual authorized to sign the proposal on its behalf, in addition to fulfilling the requirement of registration or notarization, depending on the place of execution.
41. The mode of execution of the powers of attorney, whether individually or jointly, should not be determinative and is immaterial, provided that the joint venture members have expressly named and appointed the authorised signatory.
42. An Evaluation Committee that rigidly insists on the form of execution, while disregarding the substance of compliance, adopts an unduly mechanical and restrictive approach. This elevates form over substance and risks unjustly excluding a bidder who has, in substance, met the eligibility requirement. Such an interpretation runs contrary to the principles of fairness, equity, proportionality, and value for money that underpin public procurement.
43. The Tribunal has previously held in *Kasokoso Services Limited vs Jinja School of Nursing & Midwifery (Application No. 13 of 2021)* and *Samanga Elcomplus JV vs PPDA & Uganda Electricity Distribution Company Limited (Application No. 4 of 2021)* that non-conformity with a prescribed form does not, in itself, render a document void, provided the substance remains unaffected and the deviation is not misleading. This position is reinforced by section 43 of the Interpretation Act, which stipulates that where a form is prescribed by statute, a document shall not be void by reason of deviation from that form, so long as the substance is preserved, and no party is misled.
44. In this instant Application, to insist strictly on a joint, consolidated instrument rather than several individual powers of

attorney that cumulatively appoint the same signatory, is to sacrifice substance for form.

45. The Tribunal finds that the submission of separate Powers of Attorney by each member in favor of the same signatory, as in the Applicant's case, achieves the same substantive purpose. Such an arrangement clearly demonstrates collective authorization and joint and several liability as contemplated under ITC Sub-Clause 4.2 and ITC 22.2 of the Bid Data Sheet. This position is further reinforced by the Administrative Compliance Criteria, which requires that the bid be signed by the individual holding a valid Power of Attorney. Accordingly, the Evaluation Committee should have treated the Applicant's submission as substantially compliant.
46. ITC 38 of the Request for Proposals document provides that the Procuring and Disposing entity shall compare all substantially compliant and responsive proposals to determine the best evaluated bid/proposal, in accordance with Section 3, Evaluation methodology and criteria. The key factor here is substantial compliance, not perfect compliance.
47. Where each partner or member of a joint venture issues a separate Power of Attorney in favor of the same signatory, as in the present case, the substance of collective authorization and joint and several liability under ITC Clauses 4.2 and ITC 22.2 of the Bid Data Sheet is effectively achieved. An objective Evaluation Committee ought therefore to have treated such a submission as substantially compliant.
48. An objective evaluation committee should have treated a single joint Power of Attorney signed by all members of a Joint Venture as the gold standard. However, where a bidder constituted as a joint venture submitted separate Powers of Attorney from each partner but all in favor of the same signatory as was the case of the Applicant, the evaluation committee ought to have determined such submission as substantially compliant, because the substance of collective authorization and members

of a joint venture being jointly and severally liable as contemplated in ITC Clause 4.2 and 22.2 of the bid data sheet is achieved.

49. Non-conformity with a particular form does not render a document void. The substance rather than the form is considered. Section 43 of the *Interpretation Act, Cap. 2*, provides that where any form is prescribed by any Act, an instrument or document which purports to be in such form shall not be void by reason of any deviation from that form which does not affect the substance of the instrument or document or which is not calculated to mislead. See: *Application no. 35 of 2024- Muga Services Limited v Ggofa Investments Limited & 2 Ors*.
50. Issue No. 4 is resolved in the affirmative.  
**Issue No. 5:**  
**Whether the Respondent erred when it did not seek clarification or submission of additional documentation regarding the power of attorney submitted by Yoya Technologies Ltd, Eviden Information Technology (Beijing) Co. Ltd and Percent Technology Group Co. Ltd Joint Venture?**
51. The Tribunal noted that a joint power of attorney was an eligibility document under the Preliminary Examination criteria. Where a bidder does not submit an eligibility document, the Evaluation Committee should request the bidder to submit the document through clarification and the bidder should submit the document within two days from the date of the request. ITC 29 of the Request for Proposals specifically permitted the Respondent to request the Consultant for a clarification of its proposal. See regulation 17(6) of the *Public Procurement and Disposal of Public Assets (Evaluation) Regulations 2023* and *Application No. 16 of 2025 - Gibb (Pty) Limited, in Joint Venture with Acmiris Consulting Limited vs Ministry of Works and Transport & Standard Gauge Railway (SGR) Project*.
52. The Applicant avers that the Evaluation Committee should have



asked for clarification of the powers of attorney.

53. In *Application no. 04 of 2024- Gold Star Insurance Company Ltd vs Uganda National Roads Authority*, the Applicant submitted that if the Evaluation Committee was in doubt as to the ownership of *Goldstar Insurance Company Limited*, it ought to have sought clarification. The Tribunal held that the evidence submitted by the Applicant clearly showed that the Ugandan citizens hold only 10 % of the capital of *Goldstar Insurance Company Limited*. There was no doubt, and nothing to clarify, about the capital ownership of *Goldstar Insurance Company Limited*. Therefore, the Applicant had no entitlement to be requested to provide additional documents evidencing qualification for Margin of Preference through clarification.
54. In the instant case, the power of attorney was not missing. It cannot be said that the bidder did not submit an eligibility document. The bidder presented separate powers of attorney, but appointed the same person. There was nothing to clarify. The bidder provided separate powers of attorney, and it was up to the Evaluation Committee to evaluate them for whatever they were worth.
55. It would not be proper to ask the bidder to submit a joint power of attorney in lieu of the separate powers of attorney already submitted. That would amount to substituting a document, but not clarifying a document or submitting a missing document.
56. Perhaps the situation would have been different if the clarification was regarding a particular detail in the powers of attorney, for instance, registration. The Evaluation Committee would, in such circumstances, be justified in asking the bidder to submit a registered copy of the same power of attorney. The Applicant cannot rely on the case of *Gibb (Pty) Limited, in Joint Venture with Acmiris Consulting Limited v Ministry of Works and Transport & Standard Gauge Railway (SGR) Project*. In that case, the issue was the submission of an unregistered special power of attorney.

57. The Respondent did not err when it did not seek clarification or submission of additional documentation regarding the joint power of attorney.
58. Issue no. 4 is resolved in the negative.

**Issue No. 5:**

**Whether the Respondent erred when it disqualified the bid of Yoya Technologies Ltd, Eviden Information Technology (Beijing) Co., Ltd and Percent Technology Group Co., Ltd Joint Venture for non-compliance with the requirement of a Joint Power of Attorney?**

59. An application made to the Public Procurement and Disposal of Public Assets Appeals Tribunal under section 115 of the *Public Procurement and Disposal of Public Assets Act, cap. 205* is an invocation of the Tribunal's jurisdiction to review the decision of a procuring and disposing entity.
60. The Tribunal is therefore a merits review body and has wide powers to set aside the original decision and substitute it with a new decision of its own.
61. Implicit within the Tribunal's power is the authority to consider both the lawfulness of the procurement decision it is reviewing and the facts going to the exercise of discretion, whether raised by the Applicant or not, provided all interested parties are provided with an opportunity to present their case (the right to be heard), are notified in advance that a decision is to be made based on that material and are allowed to respond (procedural fairness), determine the matter in an unbiased manner (an absence of bias) and give reasons for the decision. See: *Arua Municipal Council v Arua United Transporters' SACCO, High Court at Arua C.A No. 25 of 2017*.

62. The Tribunal will now proceed to assess whether the bid evaluation was conducted in accordance with the law and the Request for Proposals Document.
63. Regulation 59 of the *Public Procurement and Disposal of Public Assets* (Procurement of Consultancy Services) Regulations, 2023 provides as follows:

*59. Preliminary examination.*

*(1) An Evaluation Committee shall at the preliminary examination determine whether the proposal is administratively compliant.*

*(2) A proposal shall be administratively compliant where the proposal conforms to the instructions, requirements and the terms and conditions of the request for proposals without any non-conformity or omission.*

*(3) A proposal shall be administratively compliant where—*

- (a) the proposal is submitted in the required format;*
- (b) the financial proposal is submitted separately;*
- (c) the signature and authorization to submit proposals is in accordance with the instructions in the request for proposals;*
- (d) a proposal securing declaration, if required, is submitted in the correct format;*
- (e) the validity of the proposal is correct; and*
- (f) the additional documentation that is required is submitted.*

*(4) The preliminary examination shall be conducted on a pass or fail basis and a proposal that is not administratively compliant and responsive to the request for proposals, shall be rejected at the preliminary examination stage of evaluation*

64. ITC 32 of the Request for Proposals Document also provides for preliminary examination of proposals to determine eligibility and administrative compliance.
65. Regulation 60 (1) of the *Public Procurement and Disposal of Public Assets* (Procurement of Consultancy Services)

Regulations, 2023 provides that an Evaluation Committee shall use the evaluation criteria in the request for proposals and, based on the contents of a proposal, conduct a detailed evaluation of a proposal that passes the preliminary examination.

66. Paragraph 9 of the technical evaluation report, page 10 of 212 states that three (3) bidders i.e. *M/S Yoya Technologies Ltd, Eviden Information Technology (Beijing) Co. Ltd and Percent Technology Group Co. Ltd Joint Venture; M/S IUNetworks LLC and Omni Software Ltd Joint Venture; and M/S Protean eGov Technologies Limited and Four Corners Transform Limited* were compliant with all the preliminary requirements and proceeded to the next stage of evaluation. Table 1 summarizes the preliminary evaluation.
67. At page 35 of 212, it is indicated that *M/S Yoya Technologies Ltd, Eviden Information Technology (Beijing) Co. Ltd and Percent Technology Group Co. Ltd Joint Venture* was compliant with the eligibility criteria of the joint power of attorney.
68. The proposal of *M/S Yoya Technologies Ltd, Eviden Information Technology (Beijing) Co. Ltd and Percent Technology Group Co. Ltd Joint Venture* therefore proceeded to detailed technical evaluation. The proposal was scored for experience; Methodology; key Personnel and their experience; and Change Management.
69. However, the proposal was not scored for Demonstration of Proof of Concept and due diligence-on site verification.
70. The evaluation report contains a note (ii) at page 13 of 212 which states that *M/S Yoya Technologies Ltd in partnership with Eviden Information Technology (Beijing) Co., Ltd and PERCENT Technology Group Co., Ltd* was not scored on the Demonstration (Proof of Concept (POC) or Prototype) and the Due Diligence - onsite verification because the bid was found to be substantially non-compliant at the preliminary stage regarding the mandatory

requirement to provide a joint power of attorney for the joint venture.

71. Apparently, after the preliminary examination had been completed, the “legal representative” on the Evaluation Committee authored a brief which opined that the bid submitted by *M/S Yoya Technologies Ltd in partnership with Eviden Information Technology (Beijing) Co., Ltd and PERCENT Technology Group Co., Ltd* had three distinct powers of attorney by each of the three companies. That, without submitting a joint power of attorney, the bid fails the administrative compliance evaluation.
72. The minutes of the Evaluation Committee indicate that the chairperson tasked the Assistant Commissioner of Procurement to obtain independent legal guidance on the matter.
73. Members agreed that “*the guidance provided would be final and binding on everyone*”.
74. In a memo dated July 10, 2025, the Assistant Commissioner Procurement, who was a member of the Evaluation Committee, requested the Commissioner Legal and Board Affairs for guidance on joint powers of attorney. She cited the guidance of the legal representative and the dissenting view that the requirement had been sufficiently fulfilled by the documents provided.
75. In a memo dated July 10, 2025, the Commissioner Legal and Board Affairs guided that the absence of a joint power of attorney was a material deviation and the bid of *M/S Yoya Technologies Ltd in partnership with Eviden Information Technology (Beijing) Co., Ltd and PERCENT Technology Group Co., Ltd* was not responsive to the Request for Proposals.
76. The minutes of the Evaluation Committee indicate that upon receipt of the guidance from the Commissioner, Legal and Board Affairs, it was agreed that, whereas points for “*M/S Yoya*” were

awarded, tentatively, the final report should not have the score for the proof of concept and due diligence and that "M/S Yoya" would not be ranked.

77. Therefore, the scoring of the proposal of *M/S Yoya Technologies Ltd in partnership with Eviden Information Technology (Beijing) Co., Ltd and PERCENT Technology Group Co., Ltd* was not done for Demonstration of Proof of Concept and due diligence-on site verification.
78. The Tribunal has noted illegalities and irregularities in the evaluation.
79. Detailed evaluation is done on a proposal that passes the preliminary examination. The proposal of *M/S Yoya Technologies Ltd in partnership with Eviden Information Technology (Beijing) Co., Ltd and PERCENT Technology Group Co., Ltd* passed preliminary evaluation and proceeded to technical evaluation. The Evaluation Committee, however, purported to subsequently declare the proposal non-compliant at the preliminary stage, but did not revise the evaluation report to declare the proposal as non-compliant to the criterion for a joint power of attorney. The Evaluation Committee also did not delete the scores awarded under technical evaluation.
80. The Evaluation report speaks to the bidder passing the preliminary evaluation and records the bidder's scores during the technical evaluation. The same evaluation report also speaks to the bidder failing the preliminary evaluation. Therefore, the Tribunal found the evaluation report to be a contradiction in law and fact.
81. Section 29 of the *Public Procurement & Disposal of Public Assets Act, cap 205*, provides that all evaluations must be conducted by the Evaluation Committee. The Evaluation Committee fettered its statutory discretion when it decided that the guidance provided by the Commissioner of Legal and Board Affairs would be "final and binding on everyone."



82. Subject to the provisions of the Act, the Accounting Officer, the Contracts Committee, the Procurement and Disposal Unit, the User Department, and the Evaluation Committee are required to act independently regarding their respective functions and powers. See section 40 of the *Public Procurement and Disposal of Public Assets Act, cap 205*.
83. The Evaluation Committee may seek guidance on any matter, but it must ultimately make the decision. It was the duty of the Evaluation Committee to independently evaluate the powers of attorney submitted, apply the law, apply the provisions of the Request for Proposals document, and make its own determination about the responsiveness of the impugned powers of attorney.
84. The decisions of the Evaluation Committee are governed by regulation 4 of the *Public Procurement and Disposal of Public Assets (Evaluation) Regulations, 2023*.
85. A decision of an Evaluation Committee must be unanimous except where the evaluation methodology requires individual scores or marks. Where the Evaluation Committee cannot reach a decision unanimously, the decision of the majority shall be the decision of the Evaluation Committee and shall be stated as such in the evaluation report. Where a member of the Evaluation Committee does not or is not able to sign the report, the member shall, in writing, give reasons why he or she did not or was not able to sign the report.
86. The evaluation report must state the disagreements of the members, if any, including the reasons for the disagreement, the discussions held on the issue in disagreement and the views of the members of the Evaluation Committee on the matter. A member may decline to sign the report and state reasons for declining to sign the report.

87. In the instant case, if a member or some members of the Evaluation Committee did not agree with the initial decision on the powers of attorney, the proper procedure was for the chairperson to ascertain the decision of the majority, which should have carried the day. The member or members with a dissenting view were free to state the areas of disagreements and reasons in the evaluation report.
88. The upshot of our findings is that the evaluation process in which the Applicant's bid was declared both compliant and non-compliant was riddled with fundamental procedural errors.
89. The Tribunal would like to emphasize that at this stage, it is not the Tribunal's duty to determine the overall responsiveness of the impugned powers of attorney. The Tribunal recognizes that the powers of attorney require evaluation, subject to the findings herein relating to the interpretation of a joint power of attorney.
90. Issue no. 5 is resolved in the affirmative.

**Issue No. 6:**

**What remedies are available to the parties?**

91. Having found that the Respondent misinterpreted Evaluation Criterion No. 3.2 (v), the Tribunal shall remit the procurement to the Respondent to re-evaluate all the proposals.
92. Subject to the decision of the Tribunal regarding the interpretation of joint powers of attorney, the Evaluation Committee shall scrutinize all the powers of attorney and determine whether they comply with the evaluation criteria. In particular, the Evaluation Committee shall determine if the powers of attorney contain a sample signature of the donee; where the powers of attorney were signed; compliance with the requirement for registration if signed in Uganda; compliance

with the requirement for notarization if signed outside Uganda, etc.

93. The Tribunal also noted that the dissenting member of the Evaluation Committee pointed out that the powers of attorney issued by two joint venture partners, *Eviden Information Technology (Beijing) Co., Ltd and PERCENT Technology Group Co., Ltd*, were signed on January 7, 2025, before the joint venture agreement was signed on January 14, 2025. That still remains a matter that the Evaluation Committee shall resolve.
94. The Tribunal observed that some criteria were evaluated by only some members of the Evaluation Committee, who proceeded to award scores accordingly. For example, it is stated in a note on page 13 of 212 of the evaluation report that only a team of nine awarded points with respect to the criterion on Proof of Concept. This was the wrong procedure.
95. Evaluation must be conducted by the entire Evaluation Committee. See regulation 60 of the *Public Procurement and Disposal of Public Assets (Procurement of Consultancy Services) Regulations, 2023*, and regulation 4 (3) and (7) of the *Public Procurement and Disposal of Public Assets (Evaluation) Regulations, 2023*.
96. There are exceptions found in regulation 4 (4) and (8) of the *Public Procurement and Disposal of Public Assets (Evaluation) Regulations, 2023*:
  - 1) A meeting of the Evaluation Committee may be held where a member who is absent agrees to the holding of the meeting in his or her absence or where it is not possible or practical for all the members to be present at the meeting.
  - 2) Where an evaluation is complex or lengthy, the members of the Evaluation Committee may conduct the evaluation or part of the evaluation individually after which the Evaluation Committee discusses the results of each member.

- 3) The Evaluation Committee may also request two or more members of the Evaluation Committee to carry out the evaluation and prepare recommendations, which are then reviewed by the Evaluation Committee and adopted as the evaluation of the Evaluation Committee.
97. Therefore, the evaluation function was erroneously sub-delegated without complying with the procedural requirements. During re-evaluation, the Evaluation Committee must act collectively unless the regulations permit otherwise.
98. The Tribunal also noted that Detailed Evaluation criteria 6.2.F was misleadingly named as “due diligence”, yet this was a technical sub-criterion for evaluating several criteria, such as past performance, with a score of 10 points out of the total 100 points under technical evaluation. The misnomer gives a misleading impression that due diligence was restricted to only the sub-criteria thereunder and only applicable to the detailed evaluation stage. This sub-criterion, which was scored points, is obviously different from the general due diligence carried out on all aspects of a bid under Regulation 26 of the *Public Procurement and Disposal of Public Assets (Procuring and Disposing Entities) Regulations, 2023*. The general due diligence on any aspect of a bid is not scored but done on a pass or fail basis.
99. It is expected that during re-evaluation, the Respondent shall conduct proper due diligence as appropriate and produce due diligence reports to the relevant offices/functions in decision making.

**F. OBITER DICTA**

1. The Tribunal observed a breach of the statutory requirement for confidentiality as stipulated in section 50 of the *Public Procurement and Disposal of Public Assets Act, cap. 205*.
2. As is the usual practice, the Tribunal directed the Respondent to submit the procurement action file and the proposals to the Tribunal to adjudicate the instant applications.
3. The Respondent duly submitted the procurement action file and the proposals.
4. However, the Respondent also attached a copy of the evaluation report to its responses to both Applications. An evaluation report in an ongoing procurement is confidential and should not be disseminated unless there is a specific legal requirement to do so.
5. Section 106 (4) of the *Public Procurement and Disposal of Public Assets Act, Cap. 205* provides that bidders pursuing administrative review are entitled to a report indicating the reasons for the rejection of the bidder and the stage at which the bidder was rejected. The report can be used only for the administrative review process. There is no statutory right for a bidder to receive the actual evaluation report or other internal documents of the Entity.
6. In the instant case, the Respondent attached the evaluation report to its responses, which were served on the parties. Thus, the report lost its confidentiality.
7. The Tribunal would like to guide Entities in ensuring that confidential documents are submitted to the Tribunal separately as part of the procurement file, not attached to pleadings shared with parties, or otherwise disseminated to parties unless legally required.

**G. DISPOSITION**

1. Application No. 31 of 2025 is struck out.
2. Application No. 30 of 2025 is allowed in part.
3. The *Notice Following Technical Evaluation for Consultancy Services*, dated August 25, 2025, is set aside.
4. The Respondent is ordered to re-evaluate all the proposals in a manner not inconsistent with this decision, the request for proposals, and the law.
5. The re-evaluation in no. 4 above shall be conducted within 20 working days from the date of this decision.
6. The Respondent shall refund the administrative review fees paid by *Yoya Technologies Ltd, Eviden Information Technology (Beijing) Co. Ltd and Percent Technology Group Co. Ltd Joint Venture*.
7. The Tribunal's Suspension Orders dated September 17, 2025, and September 19, 2025, are vacated.
8. Each party to bear its own costs.



Dated at Kampala, this 3<sup>rd</sup> day of October, 2025.



**NELSON NERIMA  
MEMBER**



**GEOFFREY NUWAGIRA KAKIRA  
MEMBER**



**PAUL KALUMBA  
MEMBER**



**CHARITY KYARISIIMA  
MEMBER**



**KETO KAYEMBA  
MEMBER**



**ENG. CYRUS TITUS AOMU  
MEMBER**