



**PUBLIC PROCUREMENT AND DISPOSAL OF PUBLIC ASSETS
AUTHORITY**

**INVESTIGATION REPORT IN RESPECT OF THE ALLEGED
IRREGULAR EVALUATION OF BIDS IN THE PROCUREMENT OF
CIVIL WORKS FOR THE UPGRADING OF KYENJOJO (KIHURA) -
BWIZI - RWAMWANJA - KAHUNGE (68KMS) AND MPARA-BWIZI
ROAD (38KMS) INCLUDING THE CONSTRUCTION OF 20KMS OF
TOWN ROADS TO BITUMINOUS STANDARD**

REF NO. UNRA/WRKS/2022-23/00032

ENTITY : UGANDA NATIONAL ROADS AUTHORITY

COMPLAINANT: WHISTLEBLOWER

NOVEMBER 2024

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1.0 BACKGROUND OF THE PROCUREMENT

1. On 11th October 2022, the procurement of civil Works for the upgrading of Kyenjojo (Kihura) - Bwizi - Rwamwanja - Kahunge (68Kms) and Mpara-Bwizi Road (38Kms) including the construction of 20kms of town roads to bituminous standard was initiated at a cost of UGX 414,317,479,237. The procurement was to be funded by the Islamic Development Bank (IsDB) under Financing No. UGA1055.
2. On 13th October 2022, the Procurement and Disposal Unit made a submission to the Contracts Committee for approval of the procurement method as International Competitive Bidding, the solicitation document and invitation to bid.
3. On 17th October 2022, the Contracts Committee approved the procurement method, invitation to bid and the solicitation document.
4. On 26th October 2022, the Entity sought a no-objection from the Islamic Development Bank for approval of the procurement method, invitation to bid and the solicitation document.
5. On 21st March 2023, a revised Engineer's estimate was submitted to the Accounting Officer indicating that the works would cost UGX 416,789,289,237. The Accounting Officer reconfirmed availability of funding for the procurement on 6th April 2023.
6. On 10th May 2023, the Islamic Development Bank provided a no-objection to the procurement method, invitation to bid and the solicitation document.
7. On 25th May 2023, the Specific Procurement Notice was advertised in the NewVision newspaper with a deadline for receipt of bids of 12th July 2023.
8. The record or sale/issue of the solicitation document viz Form 8 indicated that the solicitation document was issued to 47 bidders.
9. On 2nd June 2023, a pre-bid meeting was held at the Entity's premises.
10. On 30th June 2023, the Contracts Committee approved Addendum No. 1 extending the deadline for submission of bids to 3rd August 2023.
11. On 4th July 2023, the Entity requested for a no-objection to Addendum No. 1 from the Islamic Development Bank.
12. On 10th July 2023, the Islamic Development Bank provided a no-objection to Addendum No. 1.
13. On 27th July 2023, Clarification No. 1 was issued to bidders.
14. The record of issue of Addendum No. 1 indicated that the Addendum was issued to 32 bidders.

15. The record of issue of Clarification No. 1 indicated that the clarification was issued to 17 bidders.
16. On 3rd August 2023, bids were received by the Entity. The record of receipt of bids viz Form 11 indicated that bids were received from ten bidders. The bid received from Al-Quemma Thonaeia Ltd was however returned unopened on the basis of having been received late and was thus not evaluated.
17. On 3rd August 2023, bids were opened. The record of opening of bids was as indicated in Table 1 below:

Table 1: Record of opening of bids

S/No	Name of Bidder	Price Read Out (UGX)	Discounts
1.	Lankaran Yol Tinkinti OJSC in Joint Venture with UCA Insaat	448,847,755,469.25 VAT inclusive	
2.	Dott Services Ltd in Joint Venture with Sadeem Al Kuwait General Trading and Contracting Company	503,026,980,292 VAT inclusive	
3.	The Arab Contractors (Osman Ahmed Osman and Co.)	428,781,642,050.03 VAT exclusive	
4.	Maleka Engineering and Contracting Company in Joint Venture with Teskon Muhendislik Ltd STI	455,091,907,399 VAT inclusive	
5.	Gulsan Insaat Sanayi Turizm Nakliyat Ve Ticaret A.S	932,118,765,508.82 VAT inclusive	
6.	Samco National Construction Company	475,033,819,384.06 VAT inclusive	5% discount on physical works (BOQ series 2000 to 6000)
7.	Batco – Badawi Azour Trading and Constracting S.A.L	534,366,419,603 VAT inclusive	
8.	United Gulf Construction Company W.L.L	531,642,025,206	3% discount on total sum excluding provisional sums, contingencies and VAT.
9.	Gocay Insaat Taahhut ve Ticaret Anonim Sirketi in Joint Venture with Arastirma Ticaret Ltd Sirketi	UGX 402,285,948,506.37 VAT inclusive	

18. On 23rd August 2023, the Procurement and Disposal Unit made a submission to the Contracts Committee for approval of the Evaluation Committee.

19. On 25th August 2023, the Contracts Committee approved the Evaluation Committee as indicated in Table 2:

Table 2: Evaluation Committee composition

S/No	Name	Position	Justification
1.	Mr. Dan Iga	Manager Road Development	Technical Knowledge
2.	Mr. Robert Ashaba	Quantity Surveyor	Technical Knowledge
3.	Mr. Fred Mazanga	Senior Procurement Officer	Procurement Knowledge

20. On 4th September 2023, the Head, Procurement and Disposal Unit appointed the Evaluation Committee as approved by the Contracts Committee.
21. On 23rd November 2023, the Entity requested the Islamic Development Bank through a letter dated 17th November 2023 to provide a no-objection to the evaluation report and draft contract.
22. On 28th November 2023, the Entity requested bidders to extend their respective bid validity periods from 31st December 2023 to 1st March 2024.
23. On 30th November 2023, the Islamic Development Bank provided comments to the evaluation report and declined to provide a no-objection.
24. On 30th November 2023, Teskon Muhendislik Ltd in Joint Venture with Maleka Engineering and Contracting Company Ltd submitted a complaint to the Islamic Development Bank pertaining to the evaluation process in regards to the procurement.
25. On 1st December 2023, the Islamic Development Bank, in response to the complaint from Teskon Muhendislik Ltd in Joint Venture with Maleka Engineering and Contracting Company Ltd stated that the evaluation process was confidential and was not yet complete. As such, the bidder was advised to adhere to the process and raise any observations at the right time and place.
26. On 14th December 2023, the Entity resubmitted a request to the Islamic Development Bank for a no-objection to the evaluation report and draft contract.
27. On 5th July 2024, the IsDB provided a no-objection to the award of contract to the Arab Contractors (Osman Ahmed Osman and Co.).
28. On 5th July 2024, a notification of intention to award was issued to all bidders.
29. On 22nd October 2024, the Authority received a complaint forwarded by the Inspectorate of Government in which it was alleged that there were irregularities in the procurement of civil works for the upgrading of Kyenjojo (Kihura) - Bwizi - Rwamwanja - Kahunge (68Kms) and Mpara-Bwizi Road (38Kms) including the construction of 20kms of town roads to bituminous standard. (*Annex 1*).

2.0 OBJECTIVES OF THE INVESTIGATION

The objectives of the investigation were to establish whether:

1. The lowest priced bidder, UCA Insaat WAS eliminated on grounds on submitting an inadequate bid security and yet the bidder submitted and met the requirement;
2. The Arab Contractors (Osman Ahmed Osman and Co.) did not submit adequate Powers of Attorney and yet other bidders such as SAMCO were eliminated on similar grounds;
3. The Arab Contractors (Osman Ahmed Osman and Co.) did not submit evidence of the lease or ownership of six front end loaders as required in the technical criteria;
4. The Arab Contractors (Osman Ahmed Osman and Co.) submitted a method statement that did not capture all major aspects of the works;
5. The Engineer's estimate was without justification revised from UGX 416,789,289,237 to UGX 511,957,729,565; and
6. The best evaluated bidder's price was unjustifiably changed from UGX 463,798,895,154 to UGX 505,925,431,078.

3.0 LAW APPLICABLE

- i. The Public Procurement and Disposal of Public Assets Act No. 1 of 2003;
- ii. The Public Procurement and Disposal of Public Assets Regulations of 2014; and
- iii. Guidelines for the Procurement of Goods, Work and related Services under IsDB Project Financing, 2019.

4.0 METHODOLOGY

In reviewing the application, the Authority adopted the following methodology:

- 4.1 Review and analysis of the procurement action file. The records reviewed included the following:
 - i. Invitations to bid;
 - ii. Bids;
 - iii. Records of issue and receipt of bids;
 - iv. Records of bid opening;
 - v. Bids submitted by the bidders;
 - vi. Evaluation reports; and
 - vii. Correspondences between the Evaluation Committee and bidders.

- 4.2 Interviews were held on 6th November 2024 with the following:

Table 3: List of persons met

S/No	Name	Position
Uganda National Roads Authority		
1.	Mr. John Ongimu Omeke	Director, Procurement and Disposal Unit
2.	Mr. Fred Mazanga	Senior Procurement Officer
Arab Contractors (Osman Ahmed Osman and Co.)		
1.	Mr. Ivan Kyateka	Advocate
2.	Mr. Mohamed Tolba	Regional Manager

S/No	Name	Position
3.	Mr. Hamdi Hashem	Technical Manager

5.0 FINDINGS BY THE AUTHORITY ON THE GROUNDS RAISED

5.1 *Whether Lankaran Yol Tinkinti OJSC in Joint Venture with UCA Insaat was unfairly eliminated during the evaluation of bids*

1. The whistleblower alleged that the lowest priced bidder, UCA Insaat was eliminated on grounds of submitting an inadequate bid security and yet the bidder submitted and met the requirement.
2. The Authority reviewed the evaluation report and noted that Lankaran Yol Tinkinti OJSC in Joint Venture with UCA Insaat was eliminated during preliminary evaluation for submission of a bid security issued by Mugan Bank, a foreign bank in Azerbaijan, but without a correspondent financial institution located in the Employer's Country to make it enforceable, contrary to ITB 19.3 (d) of the bidding document. This was deemed a material deviation from the requirement.
3. The Authority noted from a review of the solicitation document that:
 - i. ITB 19.1 of the bid data sheet provided that a bid security shall be required. The amount and currency of the bid security shall be UGX 5 Billion.
 - ii. ITB 19.3 of the bid data sheet provided that the only acceptable form of bid security shall be an unconditional bank guarantee in the format provided in the solicitation document and from a bank acceptable to the Employer. If the unconditional guarantee is issued by a financial institution located outside the Employer's Country, the issuing financial institution shall have a correspondent financial institution located in the Employer's Country to make it enforceable.
 - iii. Clause 19.4 of the Instructions to Bidders provided that if a bid security is specified pursuant to ITB 19.1, any bid not accompanied by a substantially responsive bid security shall be rejected by the Employer as non-responsive.
4. The Authority reviewed the bid submitted by Lankaran Yol Tinkinti OJSC in Joint Venture with UCA Insaat and found that the bidder submitted an unconditional bank guarantee from Mugan Bank domiciled in Azerbaijan irrevocably and unconditionally undertaking to pay the Entity any sum or sums not exceeding a total amount of UGX 5 Billion. (*Annex 2*).
5. The Authority however found from a review of the bid submitted by Lankaran Yol Tinkinto OJSC in Joint Venture with UCA Insaat that although the bidder submitted a bid security from a foreign bank, the same did not have a correspondent financial institution located in the Uganda to make the bid security enforceable.
6. The failure to have a correspondent financial institution located in Uganda placed the Entity at a risk of failure to cash the bid security in the event that the bidder failed to meet any of

the conditions indicated in Clause 19 of the Instructions to Bidders. Consequently, the bidder was correctly eliminated during the preliminary evaluation of bids.

7. In light of the above, the Authority found **no merit** in the Ground raised.

5.2 Whether the bid submitted by Arab Contractors (Osman Ahmed Osman and Co.) was unfairly recommended for award of contract

The complainant alleged that the bid submitted by Arab Contractors (Osman Ahmed Osman and Co.) was unfairly evaluated. Specifically, the complainant alleged that the bidder should have been eliminated on the grounds of submission of inadequate Powers of Attorney, method statement, books of accounts and failure to submit evidence of the lease or ownership of six front end loaders.

5.2.1 Powers of Attorney

1. The complainant alleged that Arab Contractors (Osman Ahmed Osman and Co.) submitted Powers of Attorney that were not notarized and should have been eliminated like other bidders such as Samco on the grounds of submission of ineligible Powers of Attorney.
2. The Authority reviewed the solicitation document and noted that Clause 20.3 of the Instructions to Bidders provided that the original and all copies of the bid shall be typed or written in indelible ink and shall be signed by a person duly authorized to sign on behalf of the bidder. This authorization shall consist of a written confirmation as specified in the bid data sheet and shall be attached to the bid. The name and position held by each person signing the authorization must be typed or printed below the signature. All pages of the bid where entries or amendments have been made shall be signed or initialed by the person signing the bid.
3. The Authority further noted from a review of the solicitation document that ITB 20.2 of the bid data sheet provided that the written confirmation of authorization to sign on behalf of the Bidder shall consist of:
 - a) A notarized or registered Power of Attorney indicating the name and position held by the person authorized to sign the bid on behalf of the bidder with a sample signature of the signatory to the bid, which must be specific to this bidding process for which the bidder is bidding.
 - b) In the case of bids submitted by an existing or intended Joint Venture, Consortium or Association (JVCA), an undertaking signed by all parties stating that all parties shall be jointly and severally liable and nominating a representative of the JVCA who shall have the authority to conduct all business for and on behalf of any or all the parties of the JVCA during the bidding process and in the event that the JVCA is awarded the contract during contract execution.
4. The Authority reviewed the bid submitted by Arab Contractors (Osman Ahmed Osman and Co.) and noted that the bidder submitted Powers of Attorney nominating Eng. Mohamed Tolba as its lawful attorney. (*Annex 3*). The Authority further noted that the Powers of

Attorney were notarized by Aogon Fabian (Advocate/Commissioner of Oaths/Notary Public) on 19th June 2023.

5. The Authority therefore found that the assertion by the complainant that the Powers of Attorney were not notarized was incorrect as they were notarized on 19th June 2023.

In light of the above, the Authority found **no merit** in the ground raised.

5.2.2 Audited books of accounts

1. The complainant alleged that Arab Contractors (Osman Ahmed Osman and Co.) did not submit books of accounts but rather submitted the financial position of the company and did not submit audited books of accounts for the year 2022 which should have led to the bidder's disqualification from the evaluation process.
2. The Authority reviewed the solicitation document and noted that Sub-Factor 3.1 (iii) of the qualification criteria provided that bidders must meet the requirement of submission of audited books of accounts. The audited balance sheets or, if not required by the laws of the bidder's country, other financial statements acceptable to the Employer, for the last 5 (five) years shall be submitted and must demonstrate the current soundness of the bidder's financial position and indicate its prospective long-term profitability.
3. The Authority reviewed the bid submitted by Arab Contractors (Osman Ahmed Osman and Co.) and noted that the bidder submitted audited books of accounts for the years 2017, 2018, 2019, 2020 and 2021.
4. The Authority noted that the specific bid notice was advertised in the NewVision newspaper on 25th May 2023 with a deadline for receipt of bids of 12th July 2023.
5. The Authority noted that a fiscal year in Egypt from which Arab Contractors (Osman Ahmed Osman and Co.) originates runs from 1st July of each year to 31st June of the subsequent year. This implies that the time of receipt and opening of bids on 12th July 2023, the 2022-2023 fiscal year for Arab Contractors (Osman Ahmed Osman and Co.) had just concluded and as such, the bidder's previous five fiscal years for which audited books of accounts would have been feasibly available were 2017, 2018, 2019, 2020 and 2021.
6. The Authority therefore found that by submitting audited books of accounts for the five years 2017, 2018, 2019, 2020 and 2021, the Arab Contractors (Osman Ahmed Osman and Co.) was in compliance of Sub-Factor 3.1 (iii) of the qualification criteria in the solicitation document issued to bidders.
7. In light of the above, the Authority found **no merit** in the ground raised.

5.2.3 Equipment

1. The complainant alleged that Arab Contractors (Osman Ahmed Osman and Co.) did not submit evidence of the lease, hire or ownership of six wheel front end loaders of a minimum capacity 2.5m³ and 170HP and should thus have been eliminated during technical evaluation of bids.
2. The Authority reviewed the solicitation document and noted that Sub-Factor 3.5 of the qualification criteria provided that each bidder must demonstrate that they have the key equipment required for the works. The bidders were required to attach documentary evidence of ownership, lease or hire such as registration books, lease agreements or memoranda or purchase orders. Specifically, Item No. 4 of the list of equipment required for the works provided for the submission of evidence of the lease, hire or ownership of at least six wheel front end loaders of a minimum capacity 2.5m³ and 170HP.
3. The Authority reviewed the bid submitted by Arab Contractors (Osman Ahmed Osman and Co.) and noted that the bidder submitted a commitment letter, invoice and bill of lading referenced 6/CE/V/2014/L180G and dated 20th September 2014 as being evidence of the ownership of at least six wheel front end loaders of a minimum capacity 2.5m³ and 170HP.
4. The Authority found that the commitment letter and bill of lading indicated that Arab Contractors (Osman Ahmed Osman and Co.) had purchased from Ghabbour Continental Trading Company 11 wheel front end loaders of a capacity of 4.6m³ and 333HP. (*Annex 4*).
5. The Authority therefore found that Arab Contractors (Osman Ahmed Osman and Co.) had by submission of the commitment letter and bill of lading referenced 6/CE/V/2014/L180G and dated 20th September 2014 as being evidence of the ownership of at least six wheel front end loaders of a minimum capacity 2.5m³ and 170HP met the criterion as provided under Sub-Factor 3.5 of the qualification criteria in the solicitation document.
6. In light of the above, the Authority found **no merit** in the grounds raised.

5.2.4 Method Statement

1. The complainant alleged that the method statement in the bid submitted by Arab Contractors (Osman Ahmed Osman and Co.) did not include all major aspects of the works specifically ancillary works which was a major deviation.
2. The Authority reviewed the solicitation document and noted as follows:
 - i. Sub-Factor 2.1 of the evaluation methodology and criteria related to assessment of adequacy of technical proposals with requirements provided that the assessment of the technical proposal shall cover:
 - a) Evaluation of the technical capacity of the bidder to mobilize the key equipment and personnel for the performance of the contract;

- b) The method statement;
 - c) The work schedule; and
 - d) The sourcing of materials, in conformity with Section VII, Works Requirements.
- ii. Section VII, Works Requirements of the solicitation document provided that the scope of works would include:
 - a) Drainage;
 - b) Earthworks and pavement layers of gravel or crushed stone;
 - c) Bituminous layers and seals;
 - d) Ancillary road works;
 - e) Structures;
 - f) Upgrading of selected town roads; and
 - g) Social amenities
- 3. The Authority reviewed the bid submitted by Arab Contractors (Osman Ahmed Osman and Co.) and noted that the bidder submitted a method statement which described the scope of works which included drainage, earthworks and pavement layers of gravel or crushed stone, bituminous layers and seals, ancillary road works, structures, upgrading of selected town roads, social amenities, quality controls and certification processes. (*Annex 5*).
- 4. The Authority therefore found that the method statement in the bid submitted by Arab Contractors (Osman Ahmed Osman and Co.) met the requirements set out in Sub-Factor 2.1 of the evaluation methodology and criteria related to assessment of adequacy of technical proposal with requirements.
- 5. In light of the above, the Authority found **no merit** in the ground raised.

5.3 Whether the Engineer's estimate was without justification revised from UGX 416,789,289,237 to UGX 511,957,729,565

- 1. The Authority reviewed the procurement action file and noted as follows:
 - i. On 11th October 2022, the procurement of civil works for the upgrading of Kyenjojo (Kihura) - Bwizi - Rwamwanja - Kahunge (68Kms) and Mpara-Bwizi Road (38Kms) including the construction of 20kms of town roads to bituminous standard was initiated at a cost of UGX 414,317,479,237.
 - ii. On 21st March 2023, a revised Engineer's estimate was submitted to the Accounting Officer indicating that the works would cost UGX 416,789,289,237. The Accounting Officer reconfirmed availability of funding for the procurement on 6th April 2023. The estimated amount included price contingencies for any potential variations of price of 15% and 10% contingency for variation of works but was exclusive of 18% VAT.
 - iii. On 27th July 2023, Addendum No. 1 was issued to bidders indicating a change in the amount of price contingency from 15% to 20% of the cost of the civil works which changed the Engineer's estimate from UGX 416,789,289,237 to UGX 513,194,463,955 inclusive of 18% VAT.
- 2. The Authority noted that the Islamic Development Bank in its comments on the evaluation report dated 30th December 2023 stated that the cost of price contingencies should have been

10% and not 20% as indicated in Addendum No. 1 and that the correction of the same should be effected across all bidders who had been subjected to financial evaluation.

3. The Authority found that in addressing the Islamic Development Bank in its comments on the evaluation report dated 15th December 2023, the change of the price contingency from 20% to 10% led to a change in the Engineer's estimate from UGX 513,194,463,955 inclusive of 18% VAT to UGX 470,428,258,635 inclusive of 18% VAT as indicated in table 4 below:

Table 4: Determination of the Engineer's estimate

S/No	Item	Original Estimate (UGX)	Estimate with 20% VoP	Estimate with 10% VoP
1.	Total of Bill Items (Sub Total 1)	329,477,699,002	329,477,699,002	329,477,699,002
2.	Allow 10% of (A) as Works Contingencies	32,947,769,900	32,947,769,900	32,947,769,900
3.	Sub-Total 2 = (A)+(B)	362,425,468,902	362,425,468,902	362,425,468,902
4.	Allow % of (C) as revision of price contingencies	54,363,820,335	74,485,093,780	36,242,546,890.2
5.	Sub-Total 3 = (q + (D)	416,789,289,237	436,910,562,682	398,668,015,792
6.	Allow 18% of (E) as VAT	75,022,072,063	78,643,901,283	71,760,242,843
	Grand Total= (E) + (F)	491,811,361,299	513,194,463,955	470,428,258,635

4. The Authority therefore found that the change in Engineer's estimate was as a result of a change in the price contingency from 15% at initiation to 20% at bidding as per Addendum No. 1 to 10% at the point of evaluation.
5. The Authority therefore found **no merit** in the assertion by the whistleblower that the Engineer's estimate was changed without justification from UGX 416,789,289,237 to UGX 511,957,729,565.

5.4 Whether Arab Contractors (Osman Ahmed Osman and Co.)'s price was unjustifiably changed from UGX 463,798,895,154 to UGX 505,925,431,078

1. The whistleblower alleged that the bid price quoted by Arab Contractors (Osman Ahmed Osman and Co.) was unjustifiably changed from UGX 463,798,895,154 to UGX 505,925,431,078.

2. The Authority noted that the Islamic Development Bank in its comments on the evaluation report dated 15th December 2023 stated that the cost of price contingencies should have been 10% and not 20% as indicated in Addendum No. 1 and that the correction of the same should be effected across all bidders who had been subjected to financial evaluation.
3. The Authority reviewed the bid submitted by Arab Contractors (Osman Ahmed Osman and Co.) and noted arithmetic errors in the summation of Bill Series 1000 and 8000 in the bills of quantities amounting to UGX 93,459 (*Annex 3*).
4. The Authority further subjected the bid price quoted by Arab Contractors (Osman Ahmed Osman and Co.) to a reduction in price contingency from 20% as provided in Addendum No. 1 to 10% as recommended by the Islamic Development Bank in its comments on the evaluation report dated 15th December 2023 and noted that the price quoted by Arab Contractors (Osman Ahmed Osman and Co.) changed from UGX 505,962,337,619.04 to UGX 463,798,895,154, the same price at which the bidder was recommended for award of contract. The details are indicated in table 5 below:

Table 5: Computational check on the bid price quoted by Arab Contractors (Osman Ahmed Osman and Co.)

S/No	Item	Amount quoted by Arab Contractors (Osman Ahmed Osman and Co.) (UGX)	Arab Contractors (Osman Ahmed Osman and Co.)'s Corrected Amount (UGX)
1.	Total of Bill Items (Sub Total 1)	324,834,577,310.63	324,834,637,312
2.	Allow 10% of (A) as Works Contingencies	32,483,457,731.06	32,483,463,731
3.	Sub-Total 2 =(A)+ (B)	357,318,035,041.69	357,318,101,043
4.	Allow 10% of (C) as revision of price contingencies	71,463,607,008.34	35,731,810,104
5.	Sub-Total 3 = (q + (D)	428,781,642,050.03	393,049,911,148
6.	Allow 18% of (E) as VAT	77,180,695,569.01	70,748,984,007
	Grand Total= (E) + (F)	505,962,337,619.04	463,798,895,154

5. In light of the above, the Authority found **no merit** in the assertion that Arab Contractors (Osman Ahmed Osman and Co.)'s price was unjustifiably changed from UGX 505,925,431,078 to UGX 463,798,895,154.

6.0 RECOMMENDATIONS

In light of the above, the Authority found **no merit** in the grounds raised and recommends that the Entity should proceed with the procurement to its logical conclusion.