



PUBLIC PROCUREMENT AND DISPOSAL OF PUBLIC ASSETS AUTHORITY

**APPLICATION FOR ADMINISTRATIVE REVIEW IN RESPECT OF THE
PROCUREMENT FOR CONSTRUCTION OF THE PROPOSED HEADQUARTER
BUILDING OF THE INSPECTORATE OF GOVERNMENT – Proc. Ref.
IG/WRKS/2017-2018/0001**

ENTITY: INSPECTORATE OF GOVERNMENT

**APPLICANT: SEYANI BROTHERS & CO. (U) & PARBAT SIYANI
CONSTRUCTION LTD**

AUGUST 2018

1.0 BACKGROUND

1. On 12th April 2018, the Inspectorate of Government advertised for the construction of the proposed Headquarter Building for the Inspectorate of Government in the New Vision newspaper with a deadline for submission of bids on 10th May 2018.
2. Sixteen (16) firms indicated in Table 1 purchased and were issued with the solicitation document:

Table 1: Bidders Issued with the Bidding Document

No.	Name of Bidder
1.	China National Aero Tech. International Engineering Corporation
2.	Seyani Brothers & Company Uganda Limited
3.	Zhongmei Engineering Group Ltd.
4.	Roko Construction Ltd since 1969 JV Roko Construction (Rwanda) Ltd
5.	Vamci Engineering Co. Ltd Uganda
6.	Sinohydro Corporation Limited
7.	CRJE (E.A) Ltd Kampala Uganda
8.	China Communications Construction Company
9.	China New ERA Group Corporation
10.	Weihai International Economic & Technical Cooperative Co. Ltd (WIETC)
11.	Beijing Uni Construction Group Co. Ltd
12.	Seyani International Co. Ltd JV Seyani Brothers & Co. (Kenya) Ltd
13.	Dott Services Ltd
14.	China Wu Yi Co. Ltd
15.	Ambitious Construction Co. Ltd
16.	Sadeem Al-Kuwait for General Trading & Contracting Company

3. On 24th April, 2018, a pre-bid meeting was held at the Entity.
4. On 10th May 2017, five (5) firms submitted bids which were opened and prices read out as indicated in the Table 2 below:

Table 2: Record of Bid Opening

No.	Name of Bidder	Bid Price (UGX)
1.	Seyani Brothers & Co. (U) Ltd & Parbat Siyani Construction Ltd	89,915,920,986 – VAT Inclusive 85,714,796,307 with a 5% Discount
2.	China Wu Yi Co. Ltd	96,024,787,218 VAT - Inclusive
3.	China National Aero Technology International Engineering Corporation (CATIC)	78,535,684,925 VAT - Inclusive

No.	Name of Bidder	Bid Price (UGX)
4.	CRJE (East Africa) Ltd	81,622,983,448 – VAT Inclusive
5.	Roko Construction Ltd and Roko Construction (Rwanda) Ltd JV	74,313,092,184 – VAT Inclusive

5. The Evaluation Report dated 25th May 2018, indicated that two (2) bidders failed at the preliminary evaluation. The report indicated that whereas CRJE(East Africa Ltd) submitted a Power of Attorney authorizing Mr. Xie Zhixiang (Managing Director) to act on behalf of the Company, the Power of Attorney was endorsed by one (1) director who is the Chairman Board of Directors contrary to section 3(3.3) of the solicitation document that required that the Power of Attorney must be authorized by at least two (2) of the firm`s directors. China Wu Yi Co Ltd was eliminated for failure to submit certified copies of Trading License, Registration Certificate, Tax Clearance Certificate and that the Code of Ethical Conduct was not on the firm`s letter head as required in the bidding document. Three firms proceeded to the detailed commercial evaluation.
6. Seyani Brothers & Co. (U) Ltd and Parbat Siyani Construction Ltd JV and China National Aero-Technology International Engineering Corporation were eliminated at detailed commercial evaluation. The report indicated that Seyani Brothers & Co. (U) Ltd and Parbat Siyani Construction Ltd JV was eliminated for the following reasons:
- i. The second project (Construction of the URA Headquarter Building, Kampala Uganda) submitted was not supported by a Certificate of Completion or Certificate of Substantial Completion; and
 - ii. The recommendation letter issued on 25th April 2018 by Commissioner Corporate Services, URA was found not to be complaint because it did not specifically highlight the quality of works done, timely execution and financial strength.
7. The Evaluation Report indicated that China National Aero-Technology International Engineering Corporation was eliminated for the following reasons:
- i. For UAP Holdings Ltd and Sea Face Tower, the bidder did not submit Certificates of Completion or substantial completion;
 - ii. The bidder submitted a Certificate of Occupation issued to UAP Holdings Ltd which did not indicate the contractor who completed the construction works.
 - iii. The recommendation dated 18th January 2018 issued by the Project Manager, Hassan EI Banna certifying that M/s CATIC was the main contractor of Sea Face Tower Project which commenced on 21st March 2016 and was expected to be completed in January 2018 was for different Company and not for M/s China National Aero-Technology International Engineering Corporation.

8. The Evaluation Committee proceeded to evaluate the bid by Roko Construction Ltd and Roko Construction (Rwanda) Ltd JV at the detailed technical and financial stage and was found responsive. There was correction of arithmetic errors in the bid from UGX. 74,313,092,194 to UGX. 74,703,912,383 which were accepted by the bidder.
9. The Committee recommended award to Roko Construction Ltd and Roko Construction (Rwanda) Ltd JV at UGX 74,703,912,383 VAT inclusive.
10. On the 1st June 2018, the Contracts Committee approved the Evaluation Committee's recommendation and awarded the contract to Roko Construction Ltd and Roko Construction (Rwanda) Ltd JV at UGX 74,703,912,383 VAT inclusive.
11. On 1st June 2018, the Entity displayed the Best Evaluated Bidder notice with a removal date of 14th June 2018.

2.0 ADMINISTRATIVE REVIEW PROCESS

1. On 13th June 2018, Seyani Brothers & Co.(U) & Parbat Siyani Construction Ltd JV applied for Administrative Review before the Accounting Officer on the following grounds:
 - i. *"The Bid Document part 1: Section 3 Evaluation Methodology and Criteria under Detailed Evaluation Criteria item 5(c) states: Attach at least 2 certificates of completion of similar projects completed for on-going projects, only those that have achieved over 75% progress with substantial completion certificates shall be acceptable". The BEB notice rejected our document on Page No.2,751 (copy attached) considering it as a "letter of reference".*
 - ii. *The Bid Document Part 1: Section 3 Evaluation Methodology and Criteria under Detailed Evaluation Criteria item 5(C) states: "**Attach at least 2 recommendations from the previous Employers of similar projects** with specific highlight on quality of work done; timely execution and financial strength of the firm, e.t.c". The Entity rejected our document received from employer, Uganda Revenue Authority, on page no.2752 stating that it did not specifically highlight the quality of work done, timely execution and financial strength.*
 - iii. *Part 1 Section 3 item 6.2.3 of the bidding document Evaluation Methodology and Criteria under Detailed Evaluation Criteria required "Submission of audited accounts or other financial statements acceptable to the Employer, for the last 4 years to demonstrate the current soundness of the bidder's financial position and its prospective long term profitability. **Cash and cash equivalent net of Bank Borrowings must be a minimum average of UGX 20 Billion**". To the best of our knowledge, the current best evaluated bidder does not meet the above requirement over the last 4 years and therefore should have been prevented from any further consideration".*
 - iv. *The Bid Document Part 1: Section 3 Evaluation Methodology and Criteria under Detailed Evaluation Criteria 6.2.7 specific Experience (a) requires: "**participants as***

contractor in at least 2 contracts within the last five (5) years, each with a value of at least UGX 90,000,000 that have been successfully and substantially completed (at least 75%) and that are similar to the proposed works. The similarity shall be based on the physical size, complexity, methods/technology or other characteristics as described in Section VI, Employer's Requirements. For clarity, similar buildings refers to a storeyed office building of at least 15 floors with 1 Basement, and 14 floors above the ground level, constructed using reinforced concrete columns, shear walls and slabs with block work infill, glass curtain walling". In case of joint venture, each party must meet the characteristics for at least one contract. To the best of our knowledge, the current best evaluated bidder does not have 2 contracts that meet the above requirements and therefore should have been prevented from further consideration.

2. On 25th June 2018, the Accounting Officer found no merit in the four grounds and dismissed the application for Administrative Review.
3. On 5th July 2018, Seyani Brothers & Co.(U) & Parbat Siyani Construction Ltd JV applied to the Authority for Administrative Review on the following grounds:
 - i. *That Evaluation Committee erred when it rejected the bidder's document dated 20.11.16 authored by J.E. Nsubuga & Associates considering it as a letter of reference instead of a certificate of substantial completion.*
 - ii. *The Evaluation Committee erred when they rejected a recommendation letter from Uganda Revenue Authority on ground that it did not specifically highlight the quality of work done, timely execution and financial strength of the bidder.*
 - iii. *The best evaluated bidder did not meet the requirement of minimum average of UGX 20 Billion of cash and cash equivalent net of bank borrowings in the audited accounts or other financial statements acceptable to the Employer for the last 4 years to demonstrate the current soundness of the bidder's financial position and its prospective long term profitability.*
 - iv. *The best evaluated bidder did not meet the requirement for at least 2 contracts within the last 05 years, each with a value of at least UGX 90 Billion that have been successfully and substantially completed (at least 75%) and that are similar to the proposed works.*

3.0 LAW APPLICABLE

1. The Public Procurement and Disposal of Public Assets Act, 2003.
2. The PPDA Regulations, 2014.

4.0 METHODOLOGY

In investigating the application for Administrative Review, the Authority adopted the following methodology

Analysis was made of the following documents:

- a) Bids submitted by the bidders;
- b) Copy of detailed bidding document issued to bidders;
- c) Record of issue and receipt of bids;

- d) All Public Procurement Forms related to this procurement;
- e) The evaluation report;
- f) Contracts committee minutes for this procurement;
- g) Best Evaluated Bidder Notice; and
- h) All correspondence and other documentation related to this matter.

5.0 FINDINGS OF THE AUTHORITY ON THE GROUNDS RAISED

Ground One

That Evaluation Committee erred when it rejected the bidder's document dated 17.11.16 authored by J.E. Nsubuga & Associates considering it as a letter of reference instead of a certificate of substantial completion.

1. Under Section 3 (5) (C) of the bidding document that required the bidders to “Attach at least 2 certificates of completion of similar projects completed. For on-going projects, only those that have achieved over 75% progress with substantial completion Certificates shall be acceptable”, it submitted a document that clearly confirmed substantial completion. It further submitted that if the Entity required any additional clarification, it should have sought the same in accordance with the PPDA (Evaluation) Regulations, 2014.
2. The Entity in its decision indicated that a certificate of completion or substantial completion is a technical document that denotes of factually quantifies how much of an obligation in a particular contract a contractor has discharged successfully and that the letter of “TO WHOEVER IT MAY CONCERN” dated 17th November 2016 issued by J.E Nsubuga fell short of the requirement of a certificate of completion and substantial completion. The document did not state the volume of works carried out, the level at which the works were to enable the Entity establish whether at least 75% had been accomplished.
3. The Evaluation Committee report dated 25th May 2018, indicated that the bid by Seyani Brothers & Co. (U) Ltd and Parbat Siyani Construction Ltd JV was eliminated at commercial evaluation for failure to submit a certificate of completion or certificate of substantial completion for second project (Construction of URA headquarters building, Kampala Uganda).
4. In its bid, Seyani Brothers & Co. (U) & Parbat Siyani Construction Ltd JV submitted a letter dated 17.11.16 entitled “TO WHOEVER IT MAY CONCERN” signed by Jonathan E Nsubuga which indicated that:

“...the construction of URA headquarters building by Seyani Brothers & Co. (U) Ltd was progressing well and substantially completed”.
5. The bidder submitted that the date was in another date writing format and was 16th November 2017 and not 17th November 2016.

6. The complainant submitted that since there was no specific format for certificate of completion provided by the Entity in the solicitation document, the document submitted confirmed substantial completion. Where the Entity required any additional clarification, it should have sought so as provided for under Regulation 10 of PPDA (Evaluation) Regulations, 2014.
7. With respect to the submission of seeking a clarification, the Entity stated that there was no need to seek clarification from the bidder since the document submitted in the bid was clear and was not a certificate of completion or substantial completion as required in the bidding document.
8. The Authority found that the letter dated 17.11.16 entitled “TO WHOEVER IT MAY CONCERN” signed by Jonathan E Nsubuga Associates expressly provided that the works were progressing and substantially complete.
9. The Authority observed that the bidding document that was issued to bidders did not provide a standard format for a certificate of substantial completion. Since there was no standard format for a certificate of substantial completion the Entity should have sought clarification on the document submitted in accordance with Regulation 10 of PPDA (Evaluation) Regulations, 2014 since it would not:
 - i. Alter the price of the bid,
 - ii. Change the substance of the terms and conditions of the bid; or
 - iii. Substantially alter anything which forms a crucial or deciding factor in the evaluation of the bid

Decision of the Authority on Ground One

The Authority **found merit** in the ground since the bidding document that was issued to bidders did not provide a standard format for a certificate of substantial completion and the Entity should have sought clarification on the document submitted in accordance with Regulation 10 of PPDA (Evaluation) Regulations, 2014.

Ground Two

The Evaluation Committee erred when they rejected a recommendation letter from Uganda Revenue Authority on ground that it did not specifically highlight the quality of work done, timely execution and financial strength of the bidder

1. The complainant submitted that in response to Part 1 Section 3 item 5 (C) of the bidding document that required bidders to attach at least 2 recommendations from the previous Employers of similar projects with specific highlight on quality of work done; timely execution and financial strength of the firm, it attached a document from Uganda Revenue Authority that indicated that “the project works are progressing well as required by URA”.
2. The complainant contended that was no specific format for recommendation letter in the bidding document and hence employers were at liberty to prepare their own. The Entity

erred in rejecting the recommendation on ground that it did not specifically highlight the quality of the works undertaken, timely execution and financial strength yet it did not seek for clarification for additional information in accordance with Regulation 10 of the PPDA (Evaluation) Regulations, 2014.

3. The Evaluation Committee report dated 25th May 2018, indicated that the bid by Seyani Brothers & Co. (U) Ltd and Parbat Siyani Construction Ltd JV was eliminated at commercial evaluation because the recommendation letter issued on 25th April 2018 by Commissioner Corporate Services, URA was found not to be complaint since it did not specifically highlight the quality of works done, timely execution and financial strength.
4. The Accounting Officer had found that the solicitation document clearly highlighted areas to be captured in the recommendation letter i.e. quality of work done, timely execution and financial strength. The recommendation letter from the Commissioner Corporate Services, URA fell short of committing as to the quality of work done, timely execution and financial strength of the company. The letter confirmed that the project works were progressing well as required by URA but did not specify the three parameters required by the Inspectorate of Government hence did not satisfy the criteria. The Accounting Officer maintained the same submission at the hearing.
5. In response to the above, the complainant at the hearing submitted that the quality of work was provided in the document from the Project Manager (J.E Nsubuga & Associates) which had been rejected by the Evaluation Committee; the timely execution was provided for in the recommendation from URA that “the project works were progressing well as required” and the financial strength was provided in the financial statements and could not be a recommendation from the previous employer.
6. The Authority established that the letter from Uganda Revenue Authority was a recommendation by an employer. With respect to the three parameters the:
 - i. The quality and timeliness of work was provided in the document from the Project Manager of the project J.E Nsubuga & Associates dated 17.11.16 which indicated that “the project works were progressing well as required”.
 - ii. The financial strength requested for by the Entity could not be given in a letter of recommendation but could be got from the financial statements submitted in the complainant’s bid.

Decision of the Authority on Ground Two

The Authority **found merit** in the ground since the document was a recommendation. The Entity should have sought any clarification on it as this would not alter the price of the bid, change the substance of the terms and conditions of the bid and substantially alter anything which forms a crucial or deciding factor in the evaluation of the bid.

Ground Three

The best evaluated bidder did not meet the requirement of minimum average of UGX 20 Billion of cash and cash equivalent net of bank borrowings in the audited accounts or other financial statements acceptable to the Employer for the last 4 years to demonstrate the current soundness of the bidder's financial position and its prospective long term profitability.

1. The complainant submitted that the best evaluated bidder according to his knowledge did not meet the requirement of minimum average of UGX 20 Billion of cash and cash equivalent net of bank borrowings in the audited accounts or other financial statements within the last four years as provided in the bidding document. The bidder should have been found non-responsive and not considered for award of the contract.
2. The Accounting Officer in her decision to the complainant found that Roko Construction Ltd and Roko Construction (Rwanda) Ltd JV submitted audited books of account for the last 4 years i.e. 2016/2017, 2015/2016, 2014/2015 and 2013/2014 which met the requirement of having a sound financial position and long term profitability required in the bidding document. In addition the bidder had a line of credit of more than UGX 50 Billion from Barclays Bank Uganda which was more than the cash and cash equivalent net of bank borrowings.
3. The complainant submitted that the cash and cash equivalent net of bank borrowing requirement of a minimum of UGX 50 Billion was different from the line of credit which was also another requirement which should not have been considered since it was a borrowing. The bidder's cash and cash equivalent net of bank borrowings if the line of credit was considered and exhausted would be negative UGX 50 Billion.
4. At the hearing, the Entity clarified that it had not considered the line of credit during the evaluation of the cash and cash equivalent net of bank borrowings of a minimum of UGX 20 Billion and that this was additional information by the Accounting Officer in response to the Administrative Review application.
5. The bidding document under Part 1 Section 3 item 6.2.3 of the bidding document required bidders to submit audited accounts or other financial statements acceptable to the Employer, for the last 4 years to demonstrate the current soundness of the bidder's financial position and its prospective long term profitability. **Cash and cash equivalent net of Bank Borrowings must be a minimum average of UGX 20 Billion**
6. The International Accounting Standards 7 (IAS 7) defines cash to comprise of cash on hand and demand deposits. Cash equivalents are defined as short-term highly liquid investments that are readily convertible to known amounts of cash and which are not subject to an insignificant risk of changes in value.
7. For cash and cash equivalents, IAS 7 provides under paragraph 7 that:
“Cash equivalents are held for the purpose of meeting short-term cash commitments rather than for investment or other purposes. For an investment to qualify as a cash equivalent it must be readily convertible to a known amount of

cash and be subject to an insignificant risk of changes in value. Therefore, an investment normally qualifies as a cash equivalent only when it has a short maturity of, say, three months or less from the date of acquisition. Equity investments are excluded from cash equivalents unless they are, in substance, cash equivalents, for example in the case of preferred shares acquired within a short period of their maturity and with a specified redemption date”.

8. The Authority found that the Evaluation Committee erred in its computation of the cash and cash equivalent net of bank borrowing of Roko Construction Ltd and Roko Construction (Rwanda) Ltd JV’s audited books of account by including receivables and prepayments of four years totaling to UGX 510,852,188,270. Computation by the Authority is attached marked **Annex A**.
9. The Authority studied Roko Construction Ltd since 1969 JV Roko Construction (Rwanda) Ltd’s audited books of account for the last 4 years i.e. 2016/2017, 2015/2016, 2014/2015 and 2013/2014 submitted by Roko Construction Ltd and Roko Construction (Rwanda) Ltd JV and found that the cash and cash equivalent net of bank borrowings was negative and less than the required minimum average of UGX 20 Billion.
10. Roko Construction Ltd and Roko Construction (Rwanda) Ltd JV did not therefore meet the required minimum average of UGX 20 Billion of cash and cash equivalent net of bank borrowing.

Decision of the Authority on Ground Three

The Authority **found merit** in ground three since the best evaluated bidder’s cash and cash equivalent net of bank borrowing was less than the required minimum average of UGX 20 Billion based on the provisions in the International Accounting Standards 7.

Ground Four

The best evaluated bidder did not meet the requirement for at least 2 contracts within the last 5 years, each with a value of at least UGX 90 Billion that have been successfully and substantially completed (at least 75%) and that are similar to the proposed works.

1. The complainant submitted that the best evaluated bidder according to his knowledge did not meet the requirement of at least 2 contracts within the last 5 years, each with a value of at least UGX 90 Billion that have been successfully and substantially completed (at least 75%) and that are similar to the proposed works. The bidder should have been found non-responsive and not considered for award of the contract.
2. The complainant indicated that similarity in the buildings referred to “a storeyed office building of at least 15 floors with 1 basement and 14 floors above the ground level constructed using reinforced concrete columns, beams, shear walls and slabs with block work infill, glass curtain walling”. In case of a Joint Venture, each party was to meet the characteristics of at least one contract.

3. The Accounting Officer in her decision to the complainant indicated that Roko Construction Ltd and Roko Construction (Rwanda) Ltd JV submitted the following two contracts as part of the specific experience which were evaluated, inspected and exceeded the criteria set for similar projects:
 - i. Construction of new headquarter building (Mapeera House) for Centenary Bank – USD 32,000,000; and
 - ii. Proposed Acacia Commercial and Hotel Development in Kigali Rwanda – USD 25,684,440.
4. The Entity indicated that for Mapeera House, the building has 18 floors of which 16 are above the ground and two basement floors. The method of construction was reinforced concrete framed building with columns, beams, slabs and curtain walling and mechanical installations such as air conditioners and lifts. The cost of the building was USD 32 Million equivalent to UGX 118,400,000,000 (using the rate of UGX 3,700 for 1 USD). With respect to Acacia Commercial and Hotel, the building was indicated to have 16 floors of which 14 are above the ground and two basement floors. The method of construction was reinforced concrete framed building with columns, beams, slabs and curtain walling and mechanical installations such as air conditioners and lifts. The cost of the building was USD 25,684,440 equivalent to UGX 95,032,428,000.
5. At the hearing, the Entity confirmed use of the Bank of Uganda exchange rates at bid opening on 10th May 2018 of UGX 3700 to convert the contract sum of Acacia Commercial and Hotel Development which was USD 25,684,440.16 (equivalent to UGX 95,032,428,000) hence it met the requirement of at least UGX 90 Billion.
6. The complainant submitted that the buildings were constructed many years ago and it was wrong for the Evaluation Committee to use the wrong (current) exchange rate at bid opening (May 2018) to convert the contract amounts so to meet the minimum required value of UGX 90 Billion. It contended that the Entity should have used the Bank of Uganda exchange rate prevailing at the time of practical completion of each contract and if this was done, the best evaluated bidder would not have met the requirement.
7. The bidding document under Part 1 Section 3 item 6.2.7 of the bidding document required bidders to submit *at least 2 contracts within the last 05 years, each with a value of at least UGX 90 Billion that have been successfully and substantially completed (at least 75%) and that are similar to the proposed works*. MAC confirmed that Roko Construction Ltd and Roko Construction (Rwanda) Ltd JV submitted two contracts with the particulars including the contract values in USD in paragraph 3 above.
8. The Authority found that for Mapeera House, the building has 18 floors of which 16 are above the ground and two basement floors. The method of construction was reinforced concrete framed building with columns, beams, slabs and curtain walling and mechanical installations such as air conditioners and lifts.
9. With respect to Acacia Commercial and Hotel, the building was indicated to have 16 floors of which 14 are above the ground and two basement floors. The method of

construction was reinforced concrete framed building with columns, beams, slabs and curtain walling and mechanical installations such as air conditioners and lifts.

10. The Authority further found that

- i. The date of completion for Mapeera House and Acacia Commercial and Hotel as indicated in the Completion Certificates was May 2015 and 9th July 2016 respectively.
- ii. Since the date of completion of Mapeera House (USD 32 Million) was May 2015, the Entity should have applied the Bank of Uganda selling exchange rate on 29th May 2015 of UGX 3,059.29 to arrive at a cost of UGX 97,897,280,000. This contract met the requirement of a minimum of UGX 90 Billion.
- iii. Acacia Commercial and Hotel Development was completed on 9th July 2016 at a cost of USD 25,684,440. The Entity should have applied the Bank of Uganda selling exchange rate of 11th July 2016 of UGX 3,385.65 since the actual completion date was a Saturday and not a working day. The equivalent cost of the contract at that rate is UGX 86,958,524,286 which was less than the required minimum of UGX 90 Billion.

11. The Authority found that the contract for Acacia Commercial and Hotel Development of USD 25,684,440 did not meet the required value of UGX 90 Billion. The Entity erred to use the exchange rate at the time of bid opening on 2018 to convert contract values for specific experience on contracts executed before that date.

12. The bid by the best evaluated bidder did not meet the requirement of two contracts each with a value of at least UGX 90 Billion.

Decision of the Authority on Ground four

The Authority **found merit** in ground four since the Entity erred to use the exchange rate at the time of bid opening on 10th May 2018 to convert contract values for specific experience on contracts executed before that date.

DECISION OF THE AUTHORITY

In accordance with Section 91 (4) of the PPDA Act, 2003 and in light of the above findings, the application for Administrative Review is upheld. The Authority directs the Entity as follows:

1. To re-evaluate the bids taking into consideration the findings of the Authority on the letter of recommendation, certificate of substantial completion, the computation of the values of the completed works by Roko Construction Ltd and Roko Construction (Rwanda) Ltd JV and the cash and cash equivalent net of bank borrowings.
2. To refund the Administrative Review fees by the complainant in accordance with Regulation 11(2) of the PPDA (Administrative Review) Regulations, 2014.