



PUBLIC PROCUREMENT AND DISPOSAL OF PUBLIC ASSETS AUTHORITY

APPLICATION NO. 16 OF 2020/2021

**REPORT ON APPLICATION FOR ADMINISTRATIVE REVIEW IN RESPECT TO THE
TENDER FOR THE SUPPLY AND DELIVERY OF PLAIN HOES UNDER
FRAMEWORK ARRANGEMENT FOR THREE YEARS: NAADS/SUPLS/2020-21/00001**

ENTITY: NATIONAL AGRICULTURAL ADVISORY SERVICES

APPLICANT: SMILEPLAST LIMITED

NOVEMBER 2020

DECISION BY THE AUTHORITY

1.0 BRIEF FACTS

1. On 26th June 2020, National Agricultural Advisory Services (hereinafter referred to as the Entity) initiated the procurement for supply and delivery of plain hoes under a framework arrangement for three (3) years at an estimated cost of UGX 30,000,000,000. The estimated quantity was 2,500,000 hoes at a market price of UGX. 12,000.
2. On 3rd July 2020, the Contracts Committee approved the bidding document, the open International bidding procurement method and Evaluation Committee.
3. On 7th July 2020, the Entity advertised the bid notice for supply and delivery of plain hoes under a framework arrangement for three (3) years in the Daily Monitor Newspaper with the deadline for bid submission on 5th August 2020.
4. Addendum No. 1 was issued revising various sections of the bidding document. A revised solicitation document was issued to the bidders with a deadline amended to 12th August 2020.
5. On 12th August 2020, the Entity received and opened bids from 13 bidders. The bid prices were based on an estimated quantity of 4,000,000 hoes over a period of three years. The following bids were received:

Table 1: Bids Submitted

	Name of Bidder	Bid Price (UGX)
1	Acila enterprises Ltd	46,000,000,000
2	A.K Estates Ltd	46,000,000,000
3	Musa body Machinery (U) Ltd	39,994,720,000
4	Tianjin Machinery Company (U) Limited	48,000,000,000
5	Smile Plant Limited	43,800,000,000
6	Wangi General Enterprises	40,000,000,000
7	Yield Agency Ltd	48,000,000,000
8	China Huangpai Food Machines (U) Ltd	41,840,000,000
9	Ariko Capital Purchase Limited	52,000,000,000
10	Grow More Seeds & Chemicals Limited	95,400,000,000
11	Max Imports & Exports	42,000,000,000
12	White Showmans Limited	43,268,240,000
13	Crestanks Limited	46,000,000,000

6. All bidders passed the preliminary evaluation stage. The Authority noted that four bidders; Acila Enterprises Limited, Musa Body machinery (U) Limited, Yield Agency Limited and Crestanks Limited had omitted submission of the requirement of fulfillment of obligations to pay social security contributions. The Entity requested them to submit and this was done.

7. Another bidder, Wangi general Enterprises had omitted the requirement to provide a copy of the certificate of Incorporation. The bidder was requested to submit it and he submitted.
8. At the technical detailed evaluation stage, eleven bids that were non responsive to the requirements in the bidding document were eliminated as indicated in table 2 below:

Table 2: Reasons for elimination of bidders

No.	Name of bidder	Stage and Reasons for Elimination
1.	Acila Enterprises Ltd	<ul style="list-style-type: none"> i. Provided third party importer's authorization instead of manufacturer's authorisation. ii. Bidder's evidence of successfully completing supply contracts provided does not amount to UGX. 3 B. the relevant experience amounts to UGX. 2,493,771,000 iii. Did not provide shipping documents (AWB/Bill of lading and packing list) supporting the sample.
2.	Musa Body Machinery	<ul style="list-style-type: none"> i. Sample did not pass the UNBS test (failed on silicon content).
3.	Smile Plast Limited	<ul style="list-style-type: none"> i. Bidder's evidence of successfully completing supply contracts provided does not amount to UGX. 3 Bn. The relevant experience amounts to UGX. 1,084,287,300.
4.	Wangi General Enterprises	<ul style="list-style-type: none"> i. Manufacturer denied issuing manufacturer's authorization. ii. Did not provide supply evidence for hand hoes and /or agricultural machinery and agricultural tools. The experience presented is for civil works, tree seedlings (outdated 2010, 2012) and coffee seedlings. iii. Did not provide the required number of samples. He provided one hoe instead of the required twelve hoes. iv. Did not provide shipping documents (AWB/Bill of lading and packing list) supporting the sample. v. No representative sample size for test analysis submission.
5.	Yield Agency	Bidder's evidence of successfully completing supply contracts provided does not amount to UGX. 3 B. the relevant experience amounts to UGX. 1,723,541,500.
6.	China Huangpai Food	Sample did not pass UNBS test. (Failed on the silicon content and hardness)
7.	Ariko Capital Purchase	<ul style="list-style-type: none"> i. Sample did not pass the UNBS test. (Failed on the silicon content)

No.	Name of bidder	Stage and Reasons for Elimination
		ii. Manufacturer denied issuing manufacturer's authorization.
8.	Grow More Seeds and Chemicals	i. Bidder's evidence of successfully completing supply contracts provided does not amount to UGX. 3B. the relevant experience provided is UGX. 10,332,500. The rest of the evidence of experience provided is out of the specified period. ii. Did not provide shipping documents (AWB/Bill of lading and packing list) supporting the sample.
9.	Max Imports & Exports	i. Altered the bid sheet. By excluding Clause 1, which stated: we understand that this bid, together with your written acceptance thereof included in your letter of bid acceptance, shall constitute a binding contract between us, until a formal contract is prepared and executed" ii. The bidders gave counter offers i.e (Terms and Conditions) <ul style="list-style-type: none"> a) Goods once sold will not be accepted back under any circumstances. b) All invoices are due on demand interest at 3% per month will be charged on delayed delivery. c) Our responsibility ceases in all aspects once goods are loaded or delivered in the presence of customer's representative. i. Bidder's evidence of successfully completing supply contracts provided does not amount to UGX. 3B. the relevant experience amounts to UGX.2089,293,040 only. Most of the experience provided is from cash sale receipts and not supply contracts.
10.	White Showmans Ltd	i. Did not provide copies of bidder's bank statements. ii. Bidder did not provide relevant evidence of successfully completing supply contracts for hand hoes and/or agricultural machinery and agricultural tools. The evidence provided is for supply of stationery. iii. Provided copies of audited financial statements for the last two years instead of the required three years.
11.	Crestanks Ltd	i. Did not provide copies of bidder's bank statements.

No.	Name of bidder	Stage and Reasons for Elimination
		<ul style="list-style-type: none"> ii. Provided copies of audited financial statements for the last two years instead of three years. iii. Did not provide letter of comfort from the bidder's bankers confirming to finance the bidder's performance of the contract. iv. Did not provide contact details of commercial banks and names of contact persons from whom NAADS could seek feedback. v. Did not commit to the technical specifications of the items required by the Entity.

9. Only two bids from A.K Estates Ltd and Tianjin Machinery Company Limited were recommended by the Evaluation Committee for further evaluation.
10. Post-qualification against the qualification criteria stated in the bidding document was carried out on the two bids.
11. The Evaluation Committee recommended as follows:

Table 3: List of Best Evaluated Bidders

No.	Name of Bidder	Evaluated unit (UGX) DDP Kampala	Evaluated total (UGX) DDP Kampala	Rank
1	A.K Estates Ltd	11,500	46,000,000,000	1 st
2	Tianjin Machinery Co. Ltd	12,000	48,000,000,000	2 nd

12. On 7th October 2020, the Solicitor General cleared the draft contract.

2.0 THE ADMINISTRATIVE REVIEW PROCESS

1. On 7th October 2020, Smileplast Limited, represented by Ortus Advocates applied for Administrative Review before the Accounting Officer and copied to the Authority citing the following grounds:
 - i. That the Entity unfairly disqualified their bid on the premise that the company had not provided sufficient evidence of successfully completing supply contracts amounting to UGX. 3 B. the relevant experience provided amounted to UGX. 1,084,287,300.
 - ii. The main basis of the complaint is that the Evaluation Committee failed to exercise their powers properly and diligently as required by the Evaluation Regulations and accordingly came to a wrong conclusion.

- iii. That it was wrong for the Evaluation Committee to seek for additional clarification from competing companies.
 - iv. That Sections 43, 46 and 48 of the Act and Section 45 (1) of the PFM Act, 2015 regarding economy and efficiency, maximization of competition and value for money were not observed.
2. On 21st October 2020, the Accounting Officer dismissed the application for administrative review.

3.0 APPLICATION FOR REVIEW BY THE AUTHORITY

1. On 2nd November 2020, Smileplast Limited applied for Administrative Review before the Authority citing the following grounds:
 - i. The Accounting Officer erred in Law and fact when he found that the complainant did not provide evidence of successfully completing supply contracts for hoes and/or agricultural machinery and agricultural tools cumulatively amounting to UGX. 3B over the years (2020, 2019, 2018, 2017).
 - ii. The Accounting Officer erred in Law and fact when he found that the Evaluation Committee exercised their powers properly and diligently.
 - iii. The Accounting Officer erred in Law and fact when he found that the Evaluation Committee complied with the principles required in Sections 43, 46 and 48 of the Act and Regulations 10 and 17 of S.19, 2014.
 - iv. The Accounting Officer erred in Law and fact when he found that the Evaluation Committee complied with all Sections of the Act and the Regulations.

4.0 DISPOSAL OF APPLICATION

1. In investigating the application for Administrative Review, the Authority analysed the following documents:
 - i) Solicitation document;
 - ii) Record of issue of Bids;
 - iii) Bids submitted by bidders;
 - iv) Evaluation report;
 - v) Record of bid opening;
 - vi) Bids submitted by the bidders;
 - vii) The evaluation report;
 - viii) Minutes of the Contracts Committee;
 - ix) Application for Administrative Review to the Accounting Officer, NAADS;
 - x) Accounting Officer's response to the application for Administrative Review;
 - xi) Approval of draft contract by Solicitor General;

- xii) Application for Administrative Review to PPDA dated 2nd November 2020; and
- xiii) Correspondences in respect to the Administrative Review.

2. On 17th November 2020, the Authority convened an Administrative Review hearing via zoom application which was attended by representatives of the Entity, the Applicant and the Best Evaluated bidders as indicated in table 4 below:

Table 4: Persons that attended the hearing via Zoom meeting on 17th November 2020

No.	Name	Designation/Role
Officials from NAADS		
1.	Mr. Philip Asege	Ag. Accounting Officer
2.	Ms. Esereda Bakisula	Procurement Manager
3.	Ms. Eunice Katto	Procurement Officer
Officials from Smile Plast		
4.	Mr. Alexander Kibandama	Partner with Ortus Advocates
5.	Mr. Vinay Shah	Managing Director
6.	Ms. Belinda Birungi	Sales
Official from A.K Estates Ltd		
7.	Mr. Benon Bwahika	Managing Director
Official from Tianjin Machinery Co. (U) Ltd		
8.	Mr. Li Jinzhu	Director

5.0 SUBMISSIONS BY THE PARTIES

5.1 SUBMISSIONS BY THE APPLICANT

The Applicant in its application argued ground 1 and 2, then then 3 and 4 as indicated below:

Grounds 1 and 2:

The Accounting Officer erred in law and fact when he found that the complainant did not provide evidence of successfully completing supply contracts for hoes and/or agricultural machinery and agricultural tools cumulatively amounting to UGX. 3B over the years (2020, 2019, 2018, 2017).

The Accounting Officer erred in Law and fact when he found that the Evaluation Committee exercised its powers properly and diligently

1. The Accounting Officer erroneously found that the total value of the successful projects submitted were below the required amount of UGX. 3,000,000,000, yet in fact the complainant did submit evidence of projects executed amounting to UGX. 4,930,025,020 which was in line with the total value required as per the solicitation document.

2. The full set of the relevant projects completed was fully set in the bid in the prescribed format on page 12. The details of the said projects were put in paragraph 5.2 of the complaint to the Accounting Officer and further attached and marked as annexure D1-D12 for the Accounting Officer's attention.
3. The Accounting Officer questioned some projects submitted by the Applicant but did not fault the Evaluation Committee's failure to treat all bidders equally by seeking additional information from some bidders.
4. The Evaluation Committee had a duty to seek clarification from the Applicant about the projects submitted if there was any issue the same way it requested for further and better particulars from some of the bidders. The Evaluation Committee sought clarification from other bidders and refused/neglected to seek clarification from the Applicant. This was discrimination and a breach of the principles of competitiveness and the right against discrimination as enshrined in the constitution.
5. Where certain documents are missing, the Evaluation Committee is required to consider the clear provisions of ITB 31.2 which provides that an omission can be corrected if it is not related to any aspect of the price of the bid. The additional documents that were not clear or deemed missing from the bid did not in any way impact on the price of the Applicant.
6. Clarification on the projects submitted by the Applicant would not amount to a material deviation under Regulation 11(4) since the Applicant had already submitted the projects.
7. Regulation 17 requires the Evaluation Committee to verify the accuracy, validity and authenticity of documents submitted by the bidder and therefore if the Evaluation Committee had issues with the documents submitted by the Applicant on page 12 of the bid, it had a duty to seek clarification from the Applicant on the authenticity, accuracy or validity of the documents.
8. The Accounting Officer had the duty and power to correct the mistakes of the Evaluation Committee and if found necessary request for additional information in accordance with the law. However, the Accounting Officer ignored the issues raised in the complaint and upheld the decision of the Evaluation Committee.
9. The Applicant stated at the hearing that it provided experience particularly the World Food Programme contract worth USD 1,019,280 which had been listed as one of the projects demonstrating their experience and met the threshold of UGX. 3 Billion. The contract was a framework signed in 2015 but performed in 2017, 2018 and 2019. The Entity should have quantified the World Food Programme contract in terms of delivery period.
10. The Authority sought clarification as to whether evidence of the contract with World Food Programme was submitted in the bid and the Applicant stated that this was not in the bid but provided during the Administrative Review period. Whereas what was submitted was not in strict compliance the Entity should have sought clarification.

Ground 3 and 4:

The Accounting Officer erred in Law and fact when he found that the Evaluation Committee complied with the principles required in Sections 43, 46 and 48 of the Act and Regulations 10 and 17 of S.19, 2014.

The Accounting Officer erred in Law and fact when he found that the Evaluation Committee complied with all Sections of the Act and the Regulations.

The Applicant stated that:

1. The Entity did not provide a comprehensive financial comparison between its bid and the best evaluated bidders. The Applicant gave a financial comparison between the best evaluated bidders but the Accounting Officer did not consider the comparison.
2. Section 43 of the PPDA Act, 2003 provides that all public procurement and disposal shall be conducted in accordance with the following principles inter alia maximization of competition and ensuring value for money and economy and efficiency. Section 46 of the PPDA Act, 2003 emphasises the principle that all procurement and disposal shall be conducted in a manner to maximize competition and achieve value for money. Section 48 of the PPDA Act, 2003 emphasises the principle that all procurement and disposal shall be conducted in manner which promotes economy, efficiency and value for money.
3. The general duty to obtain value for money is set up under Section 4 of the Public Finance and Management Act which provides that the final objectives of the Government of Uganda shall be based on among others the principle of efficiency, effectiveness and value for money in expenditure. This is clearly reflected in Section 48 of the Act and Section 45(1) of the Public Finance and Management Act requires the Accounting Officer to control the regularity and proper use of money appropriate to a vote.
4. The Evaluation Committee requested for clarification from some other bidders while discriminating against the Complainant contrary to Sections 43 and 44 of the PPDA Act, 2003. The Accounting Officer did not address the issue as raised in the complaint but only held the Evaluation Committee complied with the provisions of the Act.
5. The Accounting Officer had to ensure that, the evaluation process should have identified the best available and affordable business solution, within applicable legal constraints, through a robust and defensible award process.
6. The decision of the Evaluation Committee which was erroneously upheld by the Accounting Officer will cause Government a financial loss of UGX. 2.2 Billion, which money can be put to good use to ensure that Government attains vision 2040.
7. The Applicant further submitted at the hearing before the Authority that the price quoted by Tianjin Machinery Co. Ltd was over UGX. 5 billion above the Applicants price and

A.K Estates Ltd price was more than the Applicants price by UGX. 2.2 Billion. A mere clarification would have saved the Government money.

5.2 SUBMISSIONS BY THE ENTITY

The Entity submitted that:

1. Under the schedule of relevant projects completed, no.6 on the schedule worth USD 1,019,280 was an invitation to bid not a proof of successfully completing supply contract, document ref UG15NF152 dated 13th November 2015 for plastic silos. This was not a contract or call off order. Once this invitation to bid is removed, the rest of the information submitted would fall below the requirement and therefore the Applicant did not meet the requirement in the bidding document.
2. Further to that schedule worth USD 70,000 was dated 5th October 2016, which was outside the years required as per the solicitation document.
3. With respect to clarification, this was under the preliminary stage of evaluation. The Applicant's bid had no problems in the preliminary stage of evaluation and therefore there was no reason to seek clarification at that stage from the Applicant.
4. The Evaluation Committee was complaint with regulation 3 of the SI No.9 of 2014. The evaluation complied in all material facts with Regulation 7 of SI 9, 2014 (Evaluations). Further review of Regulation 10 (Request for clarification) in as far as the Applicant's complaint was not warranted at all as none of the issues stated in Regulation 10 (2) (a & b) for purposes of nonconformity and arithmetical errors were noticed except inadequate proof of completed supply in the bid submitted by the Applicant.
5. There were no circumstances where the Evaluation Committee failed to exercise their responsibilities properly and diligently in respect to the Applicant's assertion that the Entity should have sought additional information.
6. The requests for clarification sent to Acila Enterprises, Musa Body Machinery (U) Ltd, Yield Agency Ltd and Crestanks Ltd were in conformity with Regulation 17 of the PPDA (Evaluation) Regulations, 2014 which requires that the Evaluation Committee at preliminary examination can verify the accuracy, validity and authenticity of the documents submitted by the bidders.
7. Regulation 17 (3 b & d) of the PPDA (Evaluation) Regulations, 2014 clarifies the documents that a bidder shall be required to submit with the bid and Regulation 17 (6) of the PPDA (Evaluation) Regulations, 2014 requires the Evaluation Committee to request the bidder to submit them and this would be the basis of request to the above request.
8. The procurement process was competitive. The Evaluation Committee took reasonable steps to observe the procurement principles stated in Section 43 as explained in details in Sections 45, 46 and 48 of the PPDA Act, 2003.

9. The Applicant did not reach the financial stage of evaluation and as such the Entity did not compare its bid price with the prices of the other bidders.

9.0 RESOLUTION BY THE AUTHORITY

Ground one and two

The Accounting Officer erred in law and fact when he found that the complainant did not provide evidence of successfully completing supply contracts for hoes and/or agricultural machinery and agricultural tools cumulatively amounting to UGX. 3B over the years (2020, 2019, 2018, 2017)

The Accounting Officer erred in Law and fact when he found that the Evaluation Committee exercised its powers properly and diligently

Findings:

1. The Solicitation document under Section 3: Evaluation Methodology and Criteria; Sub-Section C; detailed evaluation criteria, under commercial criteria required bidders to submit documentation required to provide evidence of commercial responsiveness. One of the documentation listed under c was *evidence of successfully completing supply contracts for hand hoes and /or agricultural tools cumulatively amounting to UGX. 3,000,000,000 (Uganda Shillings Three Billion) over the years (2020, 2019, 2018, 2017). Evidence shall be in form of certified copies of contracts/certified copies of Local Purchase Orders/certified copies of Call-off orders and copies of delivery notes and certified copies of Goods Received Notes.*
2. From the review of the bid submitted by Smileplast Limited, under the schedule of relevant projects, one of the schedules submitted in their bid as one of the supply contracts they had handled was one for USD. 1,019,280 for supply of metal silos to the World Food Program.
3. The Authority noted that the evidence provided by the bidder to support this schedule was an invitation to bid to World Food Program that Smileplast had responded to dated 17th November 2015. The price quoted by Smileplast was USD. 1,005,000. This therefore could not be considered as a supply contract, given that there was no additional information provided in the bid to indicate that this resulted into a supply contract with the World Food Program.
4. From the invoices and orders submitted by Smileplast Ltd the Authority computed as indicated in table 5 below:

Table 5: Invoices and orders submitted by Smile Plast Ltd in the bid

No.	Name of Organisation	Item Purchased	Amount	
			UGX	USD
1	Harree Hardware	Hoes	61,250,000	

No.	Name of Organisation	Item Purchased	Amount	
2	SAP General Hardware	Hoes	30,000,000	
3	Apollo Hardware	Hoes	20,000,000	
4	Ebenezer Quality Hardware	Hoes	12,000,000	
5	Duna General Hardware	Hoes	10,000,000	
6	World Food Programme (WFP)	Plastic Silos-Rwanda		32,750
7	World Food Programme (WFP)	Plastic Silos-Tanzania		47,196
8	World Food Programme (WFP)	Plastic Silos-Eritrea		45,600
9	Viva Steel products	G.I Coils		24,583
10	Namukupa Hardware Enterprise	M.S & G.I Plates	136,560,000	
	TOTAL		269,810,000	150,129

5. The Authority noted that items Nos. 6, 7 and 8 were orders placed based on a framework arrangement with World Food Programme worth USD 1,019,280 (as submitted by the Applicant). Further to note that there was no evidence of a signed framework arrangement, but rather an invitation to bid that was submitted to World Food Programme by Smileplast dated 17th November 2015.
6. The Authority noted that the Applicant in its application for administrative review to the Accounting Officer included a contract referenced; UG16NF008 for supply of 5,609 pieces of plastic silos with World Food Programme dated 4th July 2016. However this was never submitted as part of their bid and therefore it could not have been considered.
7. Regulation 10 (1) of the PPDA (Evaluation) Regulations, 2014 states that notwithstanding Regulation 9 of the PPDA (Evaluation) Regulations, 2014, an Evaluation Committee may at any stage of the evaluation request a bidder to clarify the information provided in the bid documents or to submit additional documentation to clarify the information provided.
8. Regulation 10 (2) of the PPDA (Evaluation) Regulations, 2014 states that an Evaluation Committee shall only make a request for clarification of information or submission of documentation under sub regulation (1) where:
 - a) There is nonconformity or an omission in the bid, which is not a material deviation as specified in Regulation 11 (4) or
 - b) There is an arithmetic error which has to be corrected.

9. Regulation 17 (6) of the PPDA (Evaluation) Regulations, 2014 further states that where a bidder does not submit a document required under sub regulation (3) the Evaluation Committee shall in accordance with regulation 10, request the bidder to submit the document.
10. The Authority observed that clarification on documentation evidencing experience does not fall in the categories of documents indicated under Regulation 17 (3) of the PPDA (Evaluation) Regulations, 2014.
11. The Authority further noted that the evidence provided by the bidder among others was an invitation to bid to World Food Program that, the Applicant had responded to dated 17th November 2015. This was outside the period (2020, 2019, 2018, 2017) required in the bidding document.
12. The Authority noted the Evaluation Committee properly and diligently evaluated the Applicant's bid in respect to experience based on the documentation submitted in the bid and there was no need to seek clarification from the Applicant on the invitation to bid to World Food Program that the Applicant had responded to, dated 17th November 2015 since this was outside the period (2020, 2019, 2018, 2017) required in the bidding document.

Decision of the Authority on ground one and two

The Authority found **no merit** in grounds one and two since the bidder did not submit sufficient evidence of successfully completing supply contracts for hand hoes and /or agricultural tools cumulatively amounting to UGX. 3,000,000,000 over the years (2020, 2019, 2018, 2017) as required in the bidding document issued to bidders. There was no need to seek clarification from the Applicant on the invitation to bid to World Food Program that, the Applicant had responded to dated 17th November 2015 since this was outside the period (2020, 2019, 2018, 2017) required in the bidding document.

Ground Three and Four:

The Accounting Officer erred in Law and fact when he found that the Evaluation Committee complied with the principles required in Sections 43, 46 and 48 of the Act and Regulations 10 and 17 of S. 19, 2014.

The Accounting Officer erred in Law and fact when he found that the Evaluation Committee complied with all Sections of the Act and the Regulations.

Findings:

1. The Solicitation Document under Instructions to Bidders, item 37.1 states that the Procuring and Disposing Entity shall compare all substantially compliant and responsive bids to determine the best evaluated bid, in accordance with Section 3, Evaluation Methodology and Criteria.

2. The Authority observed that Applicant's bid was not compliant on the criteria of submitting evidence of successfully completing supply contracts amounting to UGX. 3,000,000,000. It is on this basis that their financial offer could not be considered since they failed at detailed evaluation stage.
3. The Applicant stated that the Entity did not provide a comprehensive financial comparison between its bid and the best evaluated bidders. The Applicant gave a financial comparison between the best evaluated bidders and its but the Accounting Officer did not consider the comparison.
4. The Applicant further asserted that the decision of the Evaluation Committee which was erroneously upheld by the Accounting Officer will cause Government a financial loss of UGX. 2.2 Billion, which money can be put to good use to ensure that Government attains vision 2040.
5. The Authority found that the Applicant's bid did not proceed to the financial comparison stage since it was found no responsive at the technical detailed evaluation stage.

Decision of the Authority on ground 3 and 4

The Authority found **no merit** in grounds 3 and 4 since the Applicant's bid did not proceed to the financial comparison stage and it was found no responsive at the technical detailed evaluation stage.

DECISION OF THE AUTHORITY

In accordance with Section 91 (4) of the PPDA Act, 2003 and in light of the findings above, the application for Administrative Review by Smileplast Ltd is **rejected**.

The Entity is advised to proceed with the procurement to its logical conclusion.