



MAPS

Methodology for Assessing
Procurement Systems

ASSESSMENT OF MAURITIUS' PUBLIC PROCUREMENT SYSTEM

2022



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MAPS

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Mauritius

Assessment of the Public Procurement system

October 2022



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This report comprises the following:

Volume I: Main Report

Volume II: Detailed Matrix-

Volume III: Annexes

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Acronyms

AfDB	African Development Bank
CC	Competition Commission
CIDB	Construction Industry Development Board
CPAR	Country Procurement Assessment Report
CPB	Central Procurement Board
CSO	Civil Society Organization
EDB	Economic Development Board
GoM	The Government of Mauritius
IPSAS	International Public Sector Accounting Standards
IRP	Independent Review Panel
NAO	National Audit Office
OCDS	Open Contracting Data Standards
MAPS	Methodology for Assessing Procurement Systems
MOFEPD	Ministry of Finance, Economic Planning and Development
PEFA	Public Expenditure and Financial accountability
PPO	Procurement Policy Office
PPA	Public Procurement Act 2006 - last updated 13 September 2021
PPR	Public Procurement Regulations 2008 -last updated 26 November 2021
PPP	Public Private Partnership
SDG	United Nations Sustainable Development Goals
SOE	State-owned Enterprises
TI	Transparency International
WB	The World Bank Group

Currency Unit: 1 USD = MUR 40

FISCAL YEAR July 1- June 30

Executive summary

Successive administrations in Mauritius supported by strong institutions have demonstrated significant commitment to reform, positioning Mauritius as a continent leader in a number of areas including governance, business environment and economic freedom. GoM is now focusing on building public sector capacity and addressing efficiency bottlenecks to achieve competition, transparency and value for money including through efficient procurement processes.

The broad development objective of this MAPS Assessment is to support the Government of Mauritius (GoM) in achieving its goals, to further improve the performance of the public procurement system and yield optimal results in the use of public funds and delivery of services to the citizens while maintaining high standards of integrity.

There have been significant public procurement reforms over the last two decades, including introduction of e-Procurement (e-PS) in 2015. The public procurement legal framework is, however, characterized as fragmented and requires consolidation and simplification and e-PS requires updating to deliver further benefits. The system would also benefit from improved lines of accountability, particularly in the context of major projects. There is a need for substantial efforts on capacity building to enhance the knowledge and practical skills of public officials involved in public procurement at all the levels of state administration.

The MAPS Assessment,¹ which commenced in December 2020, covered central government, local government and parastatal organizations. There was a special focus on identifying areas for improvement in the operation of the e-PS. The impact of the COVID-19 pandemic situation presented practical challenges for ongoing progress of the assessment, particularly for sampling and data collection and necessitating more on-line and virtual engagement with stakeholders than originally envisaged. This included a virtual mission in September 2021, followed up by a physical Implementation-cum-Validation Mission in November 2021.

The MAPS Assessment Team found evidence of a well-established legal framework with relevant documents published and easily accessible. Strong leadership and political commitment on mandatory use of e-Procurement has increased transparency of information on procurement opportunities and availability of procurement documents. There are robust institutional arrangements, with the PPO responsible for formulation of policies, provision of training and issue of documents to support the core legislative framework, including standard bidding documents which are widely used.

The Central Procurement Board has expertise in procurement of major contracts and there is an Independent Review Panel operating within a well-defined challenge and appeal mechanism. There is a strong workforce of 340 officers from procurement and supply cadre, operating within effective control and audit systems including on coordination of controls and audits of public procurement and subject to strong ethics and anti-corruption measures.

Priority areas for improvement are listed below, with reference to the “Four Pillars” of the MAPS Methodology. These measures are aligned with the reform initiatives of GoM and work to implement improvements has already started on some of these areas.

¹ Using Methodology for Assessing Procurement Systems (MAPS) 2018, available from MAPS Secretariat website <https://www.mapsinitiative.org/methodology/MAPS-Methodology-ENG.pdf>

Pillar I: Legal, Regulatory and Policy Framework

Undertake critical review of procurement legal framework and introduce measures to modernize and align with e-PS, simplify and improve presentation to enhance compliance, user-friendliness, transparency and clarity. The PPO has already commenced work on this area for improvement and put initial measures into place.

Prepare an implementation plan for Sustainable Public Procurement (SPP): SPP implementation plan to cover introduction of systems/tools to operationalise, facilitate and monitor the application of SPP as well as changes to the legal/regulatory framework to allow for sustainability to be incorporated and applied in a well balance manner at all stages of the procurement cycle.

Prepare a user's guide for challenge and review and offer paper-based and remote/virtual review process: Independent Review Panel (IRP) to publish a user-friendly guide on the review process, proactively offer to conduct paper-based assessments and consider the possibility of offering remote/virtual hearings.

Pillar II: Institutional Framework and Management Capacity

Increase accountability of public bodies to deliver public services and reduce disjointed institutional responsibilities: Confirm responsibility and accountability of public bodies for service delivery, particularly in the case of major projects, with the CPB providing a supporting role to enable public bodies to actively discharge their responsibilities.

Professionalize procurement: Establish a regulatory body to support the professionalization of purchasing and supply management officials and to build a cadre of qualified, competent and motivated procurement work force. The regulatory body's mandate should include: professional competence examinations, certification & monitoring; training, research and institutional collaboration. Public bodies/ PPO should to facilitate "internship" on public procurement / project management.

Pillar III: Public Procurement Operations and Market Practices

Strengthen needs analysis and market research: PPO to prepare Guidance Note on Project Procurement Strategy for Development (PPSD) for public bodies, covering proactive identification of optimal procurement strategies and choosing an appropriate procurement method based on the market situation.

Improve competition: PPO to investigate the reasons for low participation rates of bidders and take actions to remove any potential barriers. Public bodies to prepare technical specifications and apply qualification requirements which are not restrictive and use procurement methods appropriate to the complexity of the contract

Strengthen contract management: A mechanism for monitoring contract performance should be instituted in combination with e-PS, supplemented by improving capacity of public bodies in contract management through adequate staffing and training.

Pillar IV: Accountability, Integrity, and Transparency of Public Procurement System

Enhance consultations with CSOs and build their capacity: PPO to take initiatives to empower, encourage and build capacity of homegrown credible and independent CSOs to participate in monitoring procurement process and contract implementation

Use of Open Contracting Data Standards and e-PS for end-to-end procurement: e-PS to be updated to use the Open Contracting Data Standard (OCDS) and also to promote end-to-end usage of the e-PS, to assist in improving procurement strategy, transparency and to deliver improved value for money in the procurement process.

Include the use of modern technology in anti-corruption strategy: PPO and Independent Commission Against Corruption (ICAC) to collaborate to detect cases of fraud and corruption and expedite integration of collusion screening tool/software within the e-PS system.

Create an enabling environment to encourage “Exercise of Discretionary Powers” based on ICAC guidance: Accountability and Decision-making Mechanism (ADM) to be implemented to reward officials/departments for timely decision in the best interest of the government and to penalize officials/departments who avoid decision and do not exercise due discretion.

Overview of compliance

This executive summary includes a table with an overview of the findings of the assessment on the level of sub-indicators. Each sub-indicator is color-coded to match the findings according to the following scheme:

- Green = Criterion Met
- Yellow = Criterion Partially met
- Red = Criterion Not met

In case red flags are identified, the respective sub-indicator is marked with an asterisk (*)

PILLAR I	
1. The public procurement legal framework achieves the agreed principles and complies with applicable obligations.	1(a) – Scope of application and coverage of the legal and regulatory framework
	1(b) – Procurement methods
	1(c) – Advertising rules and time limits
	1(d) – Rules on participation *
	1(e) – Procurement documentation and technical specifications
	1(f) – Evaluation and award criteria
	1(g) – Submission, receipt, and opening of tenders
	1(h) – Right to challenge and appeal
	1(i) – Contract management
	1(j) – Electronic Procurement (e-Procurement)
	1(k) – Norms for safekeeping of records, documents and electronic data
1(l) – Public procurement principles in specialized legislation	
2. Implementing regulations and tools support the legal framework.	2(a) – Implementing regulations to define processes and procedure
	2(b) – Model procurement documents for goods, works, and services
	2(c) – Standard contract conditions
	2(d) – User’s guide or manual for procuring entities
	3(a) – Sustainable Public Procurement (SPP)

3. The legal framework reflects the country's secondary policy objectives and international obligations	3(b) – Obligations deriving from international agreements
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PILLAR II	
4. The public procurement system is mainstreamed and well integrated into the public financial management system.	4(a) – Procurement planning and the budget cycle
	4(b) – Financial procedures and the procurement cycle
5. The country has an institution in charge of the normative/regulatory function.	5(a) – Status and legal basis of the normative/regulatory institution function
	5(b) – Responsibilities of the normative/regulatory function
	5(c) – Organisation, funding, staffing, and level of independence and authority
	5(d) – Avoiding conflict of interest
6. Procuring entities and their mandates are clearly defined.	6(a) – Definition, responsibilities and formal powers of procuring entities *
	6(b) – Centralized procurement body
7. Public procurement is embedded in an effective information system.	7(a) – Publication of public procurement information supported by information technology
	7(b) – Use of e-Procurement
	7(c) – Strategies to manage procurement data
8. The public procurement system has a strong capacity to develop and improve.	8(a) – Training, advice and assistance
	8(b) – Recognition of procurement as a profession
	8(c) – Monitoring performance to improve the system

PILLAR III	
9. Public procurement practices achieve stated objectives.	9(a) – Planning
	9(b) – Selection and contracting
	9(c) – Contract management
10. The public procurement market is fully functional.	10(a) – Dialogue and partnerships between public and private sector
	10(b) – Private sector's organisation and access to the public procurement market
	10(c) – Key sectors and sector strategies *

PILLAR IV	
11. Transparency and civil society engagement foster integrity in public procurement.	11(a) – Enabling environment for public consultation and monitoring
	11(b) – Adequate and timely access to information by the public
	11(c) – Direct engagement of civil society *
12. The country has effective control and audit systems.	12(a) – Legal framework, organisation and procedures of the control system
	12(b) – Coordination of controls and audits of public procurement
	12(c) – Enforcement and follow-up on findings and recommendations
	12(d) – Qualification and training to conduct procurement audits

13. Procurement appeals mechanisms are effective and efficient.	13(a) – Process for challenges and appeals
	13(b) – Independence and capacity of the appeals body
	13(c) – Decisions of the appeals body
14. The country has ethics and anticorruption measures in place.	14(a) – Legal definition of prohibited practices, conflict of interest, and associated responsibilities, accountabilities, and penalties
	14(b) – Provisions on prohibited practices in procurement documents
	14(c) – Effective sanctions and enforcement systems
	14(d) – Anti-corruption framework and integrity training
	14(e) – Stakeholder support to strengthen integrity in procurement *
	14(f) – Secure mechanism for reporting prohibited practices or unethical behaviour
	14(g) – Codes of conduct/codes of ethics and financial disclosure rules
Refer to Detailed Matrix (Volume II) and a chart on: Criterion Met, Criterion Partially Met and Criterion Not Met for all 210 Assessment Criteria covering 55 sub-indicators as above	

1 Introduction

1.1 Background

The Government of Mauritius (GoM) represented by the Procurement Policy Office (PPO) under the aegis of Ministry of Finance, Economic Planning and Development requested (through reference letters dated 14 March 2018 and 12 August, 2019) the African Development Bank (AfDB) to take the lead to conduct an assessment of the public procurement system of Mauritius in collaboration with the Government and in association with the World Bank, who shall provide peer-review and technical support during the course of assessment.

The assessment was carried out with the full involvement of all the Stakeholders and Development Partners following the Methodology for Assessing Procurement Systems (Version 2018). This assessment is timely as part of the public reform agenda replacing traditional government procurement with electronic Government Procurement (e-GP), which is in line with the GoM's Vision 2030,² to transform the government business landscape towards smart, efficient, and technology-driven public procurement.

GoM is now focusing on building public sector capacity and addressing efficiency bottlenecks to achieve competition, transparency and value for money including through efficient procurement processes. Having achieved progress in the area of governance, Mauritius seeks to consolidate results and achieve efficiency gains across policy areas. Successive administrations supported by strong institutions have demonstrated strong commitment to reform, positioning Mauritius as a continent leader in a number of other areas including governance, business environment and economic freedom.³

1.2 Strategic context and rationale of the assessment

Country assessment of Mauritius: Mauritius has an impressive track record of political stability and more than three decades of sustained economic growth. Public procurement plays a key role in the development of the country.

Public Reform agenda: Government of Mauritius has embarked on various internal reforms in its administration, which includes implementation of an electronic attendance system, a computerized registry system and a human resource management information system. Implementation and integration of the e-Procurement System is an enabler towards greater efficiency in the public sector.

Ease of doing business: Based on the Doing Business Report of the World Bank, Mauritius joined the group of Doing Business 2019 top 20 economies (the only Sub-Saharan African economy to do so), and it has reformed its business environment methodically over time. Its Global ranking moved upwards from 25 in 2018 to 20 in 2019 out of 190 countries. This ranking has moved further upwards to 13 out of 190 countries based on Doing Business 2020.⁴

² Vision 2030, Achieving the Second Economic Miracle, Government of Mauritius.

https://www.un-page.org/files/public/mauritius_jan-feb_2017_reprint_compr.pdf

³ Mauritius Country Strategy Paper 2014-2018, African Development Bank, January 2014, p.4.

https://www.afdb.org/fileadmin/uploads/afdb/Documents/Project-and-Operations/2014-2018_-_Mauritius_Country_Strategy_Paper.pdf

⁴ Doing Business 2020, Comparing Business Regulation in 190 Economies, World Bank Group, 2020.

<https://openknowledge.worldbank.org/bitstream/handle/10986/32436/9781464814402.pdf>

Vision 2030: The 2,040-square-kilometer island of Mauritius has come a long way from relying exclusively on sugar cane. Now an upper-middle-income and well-diversified economy, it has consolidated its position as the leading business and financial services hub in the Indian Ocean. It aims to join the league of high-income countries by 2030 by fully exploiting its resources, political stability, and strategic location between Africa and Asia in terms of its Vision 2030.

1.3 Development objective

The broad development objective of the assessment is to support the Government of Mauritius in further improving the performance of the public procurement system and yield optimal results in the use of public funds and delivery of services to the citizens while maintaining high standards of integrity. An improved public procurement system is also expected to contribute towards Public Procurement Reform Agenda and Vision 2030 and enable the country further to increase its Global ranking for doing business, hence bringing more foreign investment.

The assessment has the following objectives: (1) evaluate the strengths, weaknesses and gaps of the public procurement system in Mauritius, and benchmark it against international best practices and standards; (2) guide the government to prioritize efforts in public procurement reform to enable: (i) balanced accountability mechanisms between the government, citizens, and private sectors; (ii) governance of risk management in the procurement cycle; (iii) application and monitoring of sustainable public procurement; and (iv) integration of the public procurement system with the overall public finance management, budgeting and service delivery processes; and (3) help the government benchmark its progress on the e-Procurement front and identify opportunities for improvements possibly through the use of the Supplementary Module on e-Procurement after completion of the core assessment.

1.4 Need for a comprehensive up-to-date assessment

A comprehensive Country Procurement Assessment for Mauritius was carried out in 2002 in collaboration with the World Bank. The purpose of the Country Procurement Assessment Report (CPAR) was to assess (a) the efficiency, economy and transparency of the public procurement system; (b) commercial practices in the private sector, particularly in relation to imports, and, (c) the institutional capacity of entities dealing with procurement in the country⁵. However, no comprehensive country-level procurement assessment was carried out after the CPAR of 2002 apart from a WB-led study on “Use of Country Procurement Systems in Bank-Supported Operations: Proposed Piloting Program Report 2009 Stage I Assessment based on OECD-DAC benchmarking tool”.

A Public Expenditure and Financial Accountability (PEFA) assessment was carried out by European Commission in 2015 that pointed out need for improvements related to “Indicator PI-19 on Transparency, competition and complaints mechanisms” on dimensions assessed which were: (i) Transparency, comprehensiveness and competition in the legal and regulatory framework; (ii) Use of competitive procurement methods; (iii) Public access to complete, reliable and timely procurement information; and (iv) Existence of an independent administrative procurement complaints system. At the time of this

⁵ Country Procurement Assessment Report: Mauritius, Volume 1, World Bank, 2002.

<https://openknowledge.worldbank.org/handle/10986/15283>

assessment, the government was in the process of introducing e-procurement. The overall Indicator score on PI-19 was “C” on a scale of A to D.⁶

PEFA of 2015 identified need for improvements in public procurement system based on assessment of few high- level indicators, requiring a deep-dive, which is possible through a comprehensive MAPS Assessment (2018).

In the past 30 years, most economies have undertaken substantial reforms of the regulatory and institutional frameworks applicable to their public procurement systems. These reforms have been driven (and continue to be driven) by the belief that sound procurement systems are essential for state building and good governance. Reform programs have intensified in recent years in developing economies with the assistance of donor support (either at the bilateral or multilateral level).

With the collaboration of international and regional institutions, in the last decade, Procurement Directives, Agreements, International Procurement Frameworks, and Procurement Regulations for Investment Project Financing (IPF) of Multilateral Development Banks have to a great extent been harmonized on basic principles and procedures guiding the public procurement of Traditional Public Investment.

Such a collaboration has also resulted in framing MAPS 2018, an up-to-date assessment based on the latest available international procurement framework. The 2018 version of MAPS is timely in the wake of the launch of the United Nations Sustainable Development Goals (SDGs). MAPS is related to Goal 12, which calls for the promotion of sustainable procurement practices in line with national priorities and policies, and Goal 16, which calls for effective and accountable institutions.

MAPS 2018 is a universal tool reflective of leading international procurement practice that serves as a guide towards sustainable and inclusive public procurement reform. Through this endeavour, the Government of Mauritius aims to identify opportunities for, and challenges to, the country’s procurement system, which will provide guidance in the identification of gaps based on a detailed set of qualitative and quantitative criteria for enhancing the current procurement framework and processes to make it more responsive to the needs of the government.

Mauritius has ranked very high both globally and in the Africa Region on a host of reform initiatives and governance indicators including ease of doing business. Government has embarked on various internal reforms as part of its Public Reform Agenda. Replacing traditional government procurement with e-Procurement is in line with the Vision 2030 to transform the government business landscape towards smart, efficient and technology driven public procurement.

1.5 Scope and methodology

The assessment was conducted on all the four pillars of MAPS i.e. (i) legal, regulatory and policy framework; (ii) institutional framework and management capacity; (iii) procurement operations and market practices; and (iv) accountability, integrity and transparency.

⁶ Public Expenditure and Accountability (PEFA) assessment in Mauritius, PEFA, 2015.
<https://www.pefa.org/assessments/summary/1036>

The assessment focused on the strengths, weaknesses and gaps of the public procurement system in Mauritius and benchmarking it against international best practices and standards. The assessment aimed to place special emphasis on assessment of e-Procurement and sustainable procurement through use of Life Cycle Costing principles in procurement, effectiveness of emergency procurement procedure post-COVID 19 situation and improvements to be made on these aspects in regard to international best practices. Assessment of sustainable procurement was in practice limited, because Mauritius is still in the very early stages of development of its strategy and practice (including lifecycle costing) for sustainable procurement. One outcome of the 2021 budget process is that the PPO is now required to introduce a Sustainable Public Procurement Framework to ensure public bodies consider the environmental and social impact of their procurement decisions. A note is included in Volume III, on the response to the COVID-19 pandemic and subsequent changes made to the procurement legal framework by GoM in response to lessons learned. The study covered central government, local government and parastatal organizations as indicated in the original stakeholder list, as adjusted during the course of the assignment to reflect logistical constraints, and practicality of data collection and other relevant considerations.

The above areas will be given particular attention as part of the core assessment based on the four pillars as per MAPS methodology. For the Supplementary MAPS modules, this Assessment may identify priority areas where such modules may be needed in the future to further support the Government’s procurement reform agenda, for example on e-Procurement and on Sustainable Public Procurement.

1.6 Assessment phases

The assessment was conducted in three phases:

Phase 1: Planning and preparing for the assessment phase, which included:

Consultation with PPO to (i) discuss and build consensus around the MAPS 2018 methodology application, validation process, data collection; (ii) conduct stakeholders mapping and agree on composition of the Steering Committee; and (iii) make sure that the scope of the MAPS assessment is tailored to the government’s public procurement strategy and development objectives.

Establishing a multi-disciplinary team, for carrying out the assessment, having complementary skills in the areas of law, procurement, supply market assessment and contract management. It comprises experts namely, AfDB staff and international consultants, GoM/PPO staff and local consultants having extensive experience in conducting similar assessments. The Team worked closely with the Government of Mauritius and coordinated the inputs of the World Bank and other Development Partners.

Phase 2: Conducting the Assessment Phase, which included:

Desk review, of the documents making up the legal and regulatory frameworks and other relevant policy and other documents based on a checklist of background documents (Document 5 - 2018 as on MAPS website).

Collecting other relevant qualitative data, through interviews and stakeholders’ workshops.

Collecting hard data, as required by MAPS for quantitative indicators in the form of statistical information on public procurement performance from the e-GP portal, physical files on contract cases and through public and private sector surveys.

Conducting data analysis against the MAPS indicators, using the following three-step approach:

Steps	Assessment
Step 1	Review of the system applying assessment criteria expressed in qualitative terms. To provide detailed information related to this comparison (actual situation in relation to the assessment criteria). This analysis will enable the assessors to analyse the strengths and weaknesses of the system.

Step 2	Review of the system by applying at least a minimum set of 15 quantitative indicators defined as per Annex 2 of MAPS Methodology 2018. Quantitative indicators are not benchmarked against set standards but can be used by the country to define baseline, set national targets and measure progress over time.
Step 3	Analysis and determination of substantive or material gaps [gap analysis] to identify the areas that show material or substantial gaps and require action to improve the quality and performance of the system. Sub-indicators that exhibit a “substantive gap” need to be clearly marked to illustrate the need for developing adequate actions to improve the quality and performance of the system. In case of identified reasons that are likely to prevent adequate actions to improve the system, “red flags” need to be assigned. Red flags are to highlight any element that significantly impedes the achievement of the main considerations of public procurement and that cannot be mitigated directly or indirectly through the system.

Formulating findings and recommendations (based on the above three-step analysis) for validation by Steering Committee and Stakeholders.

Phase 3: Reporting phase, which includes:

Preparing the Mauritius MAPS draft assessment report, including identified gaps, recommendations for system improvement and an action plan.

Sharing of the draft report, with government counterparts, Steering Committee and other key stakeholders for comments. The draft report will be subject to a quality assurance through validation (See Section VIII).

Preparing the Final Assessment Report, taking into account the comments received during the quality assurance process.

Follow up: Subsequently, the government will be liaising with counterparts, as needed, to seek support for implementation of the Action Plan and continue monitoring the outcomes. Further details on stakeholders’ consultations, surveys, data collection, and interviews process are covered under Annex (Volume III of the Report).

1.7 Timeline of the assessment - important milestones

The flowchart (Figure 1) and list below set out the important milestones in the timeline of the assessment.



Figure 1: Timeline of the assessment -important milestones

- **December 1, 2020:** Introductory meeting between AfDB and GoM (Start of Assessment)
- **February 2021:** Preparation of the draft Concept Note
- **March 17, 2021:** Briefing to the Steering Committee by the MAPS Assessment Team
- **May 19, 2021:** Launch Workshop with participation of all Stakeholders
- **July 23, 2021:** Finalization of draft Concept Note after incorporating ATAG comments
- **August 25, 2021:** Virtual Consultation Meeting with the Private Sector
- **September 6-24, 2021:** Virtual mission, with consultations with all key stakeholders to include Competition Commission, Independent Commission Against Corruption, Economic Development Board, CSO representative, National Audit Office, Ministry of Finance, Economic planning and Development (MOFEPD), Office of the Attorney General, Independent Review Panel and University of Technology of Mauritius (a prior meeting was held on August 3, 2021 with the Central Procurement Board and with a meeting with the Accountant General was held on Oct 5, 2021)
- **November 8- 18, 2021:** Implementation-cum- Validation Mission (in person)
- **November 15, 2021:** Stakeholder Validation Workshop (in person)

1.8 Sample cases

In accordance with paragraph 28 of MAPS methodology (2018), sample cases were selected for review of actual procurement proceedings on the principle of representative data with careful examination of category of procurement as Works, Goods, Other Services and Consultancy Services with number of contracts (113) distributed among 17 agencies/public bodies with about 6-7 contracts for each. Public bodies were assured that MAPS is not an audit and the collection of data is required to find out at an aggregate level how the procurement system of Mauritius operates in practice. Identity of sample cases (procuring entities/contractors/bidders) is not disclosed in the assessment report. Due to COVID-19

pandemic data was collected mostly through electronic means. After relaxation of COVID-19 social distancing rules from October 1, 2021 for few sample agencies data was validated through sample checks by visits to procuring entities. The approach and methodology of sampling is given as part of **Annex at Volume III**.

1.9 Consultations with private sector entities

A survey was undertaken to seek feedback from the Private Sector. The Survey was launched on May 25, 2021 via an electronic survey titled: “Private Sector Online Survey -- Methodology for Assessing Procurement Systems (MAPS) Mauritius” with the following objectives:

- To seek feedback from contractors, suppliers and consultants on their awareness of Conflict of Interest in public procurement in Mauritius;
- To determine the participation of Private Sector entities in bidding/consulting opportunities for government financed contracts;
- To understand and assess the reasons that may encourage or discourage Private Sector entities’ participation in public procurement;
- To determine Private Sector entities’ knowledge of and access to training on public procurement provided by the government;
- To determine Private Sector entities’ perceptions of fraud and corruption in public procurement and the effect on public procurement.

The survey was carried out through a combination of seeking anonymous feedback electronically via a Microsoft Team Survey and face-to-face interaction with representatives of Private Sector Entities. The questionnaire was sent to over 100 representatives of private sector entities. However, despite multiple reminders and extensions of the deadline to complete the survey, only 29 participants responded.⁷

On November 9, 2021, a face-to-face meeting was held with Private Sector Entities. The meeting was attended by nine (9) participants representing contractors, suppliers and consultants. The meeting commenced with introductory remarks, followed by a presentation by the Lead Consultant and discussions on Indicator 10, the Public Procurement Market is fully functional, sub-indicator 5 (d) on avoiding Conflict of Interest, sub-indicator 14(c) on effective sanctions and the enforcement system and sub-indicator 14 (d) on Anti-corruption framework and integrity training. The discussions also included question and answer segments. The results of the survey responses and the discussions held in the Private Sector Entities meeting are captured at relevant sub-indicators of the assessment report.

1.10 Briefing to Assessment Steering Committee

Meetings were held with the MAPS Steering Committee, which includes representation from key ministries, parastatal organizations, the private sector as well as donors. These meetings were held on 17 March 2021 and 16 November 2021. The role of the MAPS Steering Committee was to provide leadership and guidance to the MAPS Assessment team throughout the MAPS Assessment. The meeting was not only held to fulfil the requisite quarterly meetings with the Assessment Steering Committee but more importantly to present and discuss the key findings, gaps and recommendations of the Assessment of the Public Procurement System of Mauritius and to obtain comments and feedback from the Assessment Steering Committee.

⁷ The MAPS assessment survey period was between May 25 and October 14, 2021.

1.11 Limitations and Challenges posed by COVID-19 pandemic situation

The COVID-19 pandemic situation posed challenges to the implementation of the MAPS Assessment. It was intended that the assignment would consist of three missions to Mauritius undertaken by the Lead Consultant. Due to restrictions, the missions had to be reconfigured. Activities such as the Launch Workshop and various meetings with Stakeholders were intended to be in-person or face-to-face meetings, however, due to the COVID-19 pandemic and the global travel restrictions, there was limited travel and many countries (including Mauritius) closed their borders in order to contain the pandemic. The MAPS Assessment in Mauritius commenced in December 2020 and implementation of activities proceeded from thereon. Activities such as the Launch Workshop (which should have been an in-person event for Stakeholders) and various meetings were converted to virtual events to ensure implementation of the MAPS Assessment regardless of the COVID-19 pandemic related limitations. Consequently, meetings between the MAPS Assessment Team and PPO and meetings with the Assessment Steering Committee were conducted virtually. Furthermore, the data collection exercise with select entities could only commence once government guidance on movements within Mauritius was provided and the Procurement Consultant was authorised to commence the data collection process.

Additionally, in September (specifically 8 – 21 September 2021) a virtual mission was conducted which consisted of meetings with various Stakeholders to obtain the requisite information under the MAPS Assessment. Following the easing of travel restrictions and after the Government of Mauritius opened its borders in October 2021, the MAPS Assessment Team conducted a physical mission to the country in November (specifically 8 – 18 November 2021). However, while the MAPS Assessment Team was in Mauritius, an increase in COVID-19 cases resulted in government restrictions on gatherings. This affected the scheduled Validation Workshop. The Validation Workshop had been planned as an in-person event to which various Stakeholders had been invited to attend, however, due to the restrictions on gatherings, the Validation Workshop was converted to a hybrid event with some Stakeholders attending physically and other Stakeholders attending virtually to comply with government requirements.

As a result of the COVID-19 pandemic and the attendant restrictions, the MAPS Assessment Team found it challenging to collect data and information which resulted in gaps and missing information. While the Team was able to collect the data and obtain the relevant information during the physical mission in November 2021, the timelines and deliverables of the Assessment as set out in the Concept Note were also affected by the COVID-19 pandemic and the global and national response to the pandemic.

1.12 Validation workshop

After meetings with various Stakeholders from government, the Private Sector, Civil Society Organisations and Academia in order to obtain and validate the information collected, a Validation Workshop was held on 15 November 2021. Various Stakeholders from Mauritius involved in the MAPS Assessment attended the Workshop both in person and virtually (via Zoom). The Workshop was attended by 53 participants representing government, the Private Sector, State Owned Enterprises and Statutory Bodies to mention a few. 33 participants attended physically, while 19 participants attended virtually. A presentation was given by the Assessment Team to the Stakeholders on “Assessment of Public Procurement System of Mauritius- Key Findings, Gaps, and recommendation” based on strengths and gaps identified. Following the presentation, Stakeholders provided comments and feedback on the material presented, which have been considered in the draft Assessment Report.

2. Analysis of Country Context

2.1. Political, economic and geostrategic situation of the country

Country Overview

The Republic of Mauritius is an island in the Indian Ocean, about 2,600 kilometres from the East Coast of Africa with a surface area of 2,040 km², Marine Economic Zone of 2.3 million km² and an estimated population of 1.3 million. Famously known as a tourist destination for its white sandy beaches and sunny climate, Mauritius has diversified its economy with financial services, Business Process Outsourcing (BPO) and IT services becoming prominent pillars of the economy. With GNI per capita standing at USD 12,900 in 2019 (Current USD),⁸ Mauritius has ambitions to join the circle of developed economies by 2030.



Figure 2: Mauritius map
Source: Encyclopaedia Britannica Inc.

Political Context

Mauritius has had stable governments and a democratic multi-party system since its independence on 12 March 1968. It became a republic on 12 March 1992 with the power of government transmitted through peaceful parliamentary elections. Mauritius has a Westminster model of Government with power residing in the Prime Minister and the ruling party nominating the President. Mauritius has a unicameral parliamentary system. The current political leader is the Prime Minister Pravind Kumar Jugnauth following elections held in November 2019.

Economic Overview

The economy has expanded steadily over the past decades driven by the services sector (67% of GDP in 2019) (financial services, housing and tourism), industry (textile and apparel) and infrastructure

⁸ World Bank Open Data, Mauritius.
<https://data.worldbank.org/country/mauritius>

(transport). However, this expansion was brutally stopped in 2020 as a result of the COVID-19 outbreak, which has triggered an unprecedented recession of -15%, devastated the activity of traditional sectors typically driving the Mauritian economy's growth. This is particularly the case for the tourism and hospitality sector, which generally contributes around 24% to GDP and provides 131,000 jobs (22% of the active population) with significant spill-over ramifications in the whole economy (transport, agriculture, wholesale and retail trade, administrative and support services). The Mauritian economy is expected to strongly recover in 2021 with a projected real GDP growth rate of 7.5% and 6.7% in 2022 in the wake of a recovery of the world economy. However, some macroeconomic imbalances should persist in the short term before the economy returns to its sustainable growth path, especially regarding budgetary management and current account (see Figure 3).

Table 1: Macroeconomic Indicators and forecasts (2017-2022)						
	2017	2018	2019	2020(e)	2021(p)	2022(p)
Real GDP Growth (%)	3.8	3.8	3.0	-15.0	7.5	6.7
Real GDP per capita growth (%)	3.6	3.6	2.8	-15.1	7.3	6.6
CPI inflation (%)	3.7	3.2	0.5	2.6	3.3	3.5
Budget balance (% GDP)*	-3.5	-3.1	-3.2	-7.9	-10.8	-5.0
Current account balance (% GDP)	-6.6	-5.8	-5.5	-12.9	-7.5	-6.8

Figure 3: Macroeconomic Indicators and forecasts (2017-2022), African Economic Outlook ⁹

Social Context

Mauritius has continuously experienced considerable improvements in life expectancy and literacy. Life expectancy has increased over the last two decades and Mauritius has shifted from a medium to a high human development country with a Human Development Index (HDI)¹⁰ that has progressed from 0.678 in 2000 to 0.804 in 2019. Simultaneously, Mauritius has moved from the 79th rank in 2000 to the 66th rank in 2019 in the HDI ranking. Despite these considerable improvements, poverty does exist in Mauritius. Rapid modernization and industrialization have led to income inequality in the population, leading to an increase in number of pockets of poverty. To alleviate poverty in Mauritius, governments have dedicated a substantial portion of budget resources to social protection programs. However, while the government has identified 229 pockets of poverty affecting vulnerable communities, extreme poverty is almost negligible in Mauritius. The proportion of population living below US\$ 1 a day is estimated to be less than 1%. Unemployment among the population has also regularly decreased in the last decade to reach 6.8% in 2019 compared with 8.9% in 2013. However, Government's lockdown decision has entailed a very high cost for the Mauritian economy and for companies, who had to cut down employment. As a consequence, the unemployment rate increased to 12.2% during the second quarter of 2020 before decreasing to 10.9% during the third quarter of 2020. Women face a higher unemployment rate and a much lower labour force participation rate.¹¹

⁹ African Economic Outlook 2020, Developing Africa's Workforce for the Future, African Development Bank, 2020.

<https://www.afdb.org/en/documents/african-economic-outlook-2020>

¹⁰ United Nations Development Programme, Human Development Report, Mauritius country data.

<https://hdr.undp.org/data-center/specific-country-data#/countries/MUS>

¹¹ According to Statistics Mauritius, however, as at September 2020 the unemployment rate is estimated at 10.9 percent. (based on a labour force comprising individual ages 16-64 not in full time education).

Statistics Mauritius, Labour, Economic and Social Indicators, 2020.

https://statsmauritius.govmu.org/Pages/Statistics/By_Subject/Labour/SB_labour.aspx

Development Challenges

In 2020, the country reached the status of High-Income Country according to the World Bank classification with a GDP per capita greater than USD 12,535.¹² This was made possible because of the transition from a low skills industrial economy to a knowledge-based economy, driven by innovation, productivity growth and a rise of the services-related sector (76% of GDP in 2019).¹³ Apart from being an important tourism destination with more than one million travellers every year, Mauritius has also become an important actor in the financial services industry in Africa and a regional finance hub. In October 2021, after significant progress in addressing strategic AML/CFT deficiencies, Mauritius was removed from the FATF “grey list” of jurisdictions subject to increased monitoring¹⁴ although, for the time being, it remains on the

EU list of high risk third countries. However, Mauritius may face several challenges in the post-COVID-19 context.¹⁵ Current pillars of its economy, including transport, housing and tourism may slow down. The financial services sector’s activities may also be affected by new anti-money laundering regulations imposed by the European Union (EU). New sources of growth will need to be identified. Mauritius is also highly vulnerable to tropical storms and the risk is amplified by climate change. A multi-hazard risk assessment completed in 2017 suggests that Mauritius experiences on average \$110 million per year in direct losses from tropical cyclones and floods. A large share of the population and productive assets in Mauritius are exposed to multiple risks from cyclones, including heavy floods. The frequency of storms of tropical cyclone strength (winds above 165 km/h) has increased significantly over the past three decades.

The World Bank’s Country Economic Memorandum “Mauritius - Through the Eye of a Perfect Storm – Coming Back Stronger”¹⁶ notes that “it is a cruel historical irony that Mauritius reached the High-Income milestone during one of the worst years in its history”. According to this publication, Mauritius delivered a highly successful response to global COVID-19 pandemic, as can be seen from the extract below (Figure 4):

“Mauritius delivered a highly successful health response to the global Covid-19 pandemic through a hard lockdown and subsequent quarantine measures, and as a result has effectively been ‘Covid-free’ from April 2020 to March 2021, when a second outbreak occurred. With a total of 1246 cases and 17 deaths, Mauritius has so far been able to avoid the large-scale health crisis observed in many other countries. However, Covid-19 has caused severe economic disruptions in Mauritius. Initial concerns over the interruption of supply chains from East Asia were quickly superseded by the collapse of the global tourism industry and plummeting demand for garments and other exports as Europe and the United States went through the first wave of Covid-19. The lockdown forced most firms to close in March and April, followed by a gradual reopening starting in May 2020. The border remained closed

¹² World Bank country classifications data, by income level: 2020-2021

<https://datahelpdesk.worldbank.org/knowledgebase/articles/906519-world-bank-country-and-lending-groups>

¹³ Economic Development Board, Annual Report 2019-2020.

<https://www.edbmauritius.org/info-centre>

¹⁴ Financial Action Task Force, Outcomes of FATF Plenary, 19-21 October 2021.

<https://www.fatf-gafi.org/publications/fatfgeneral/documents/outcomes-fatf-plenary-october-2021.html>

¹⁵ World Bank, Mauritius, Overview, Context, WB Website.

<https://www.worldbank.org/en/country/mauritius/overview>

¹⁶ Mauritius-Through the Eye of a Perfect Storm-Coming Back Stronger from COVID crisis, World Bank, April 2021.

<https://openknowledge.worldbank.org/handle/10986/35627>

until October, and restrictive quarantine requirements remained in place that continue to depress tourist arrivals to near zero. Many hotels remain closed while downstream industries like restaurants, tour operators, taxis, and shops catering to tourists struggle with low demand. GDP dropped by 14.9 percent in 2020, compared to an expected 3-4 percent growth, making Mauritius the country with the largest Covid-related GDP loss in Africa. Exports (-36.3 percent), household consumption (-16.8 percent) and investment (-26.7 percent) all fell steeply in 2020 despite extensive government support to households and firms.”

Figure 4: Mauritius - Through the Eye of a Perfect Storm – Coming Back Stronger, p.10.

Based on the World Bank country classification by income level for 2021-2022, as of July 1, 2021, Mauritius was one of the economies moving to lower category of “Upper -Middle Income” country due to COVID-19 related decreases, at USD 10,230 (2020 GNI per capita, Atlas Method) compared to High Income classification of USD 12,740 as of July 1, 2020 (2019 GNI per capita Atlas Method).¹⁷

In the context of the long-term strategy Vision 2030, whose goal is to anchor Mauritius on a rising income path to a GNI of USD 19,000 by 2030, strengthening physical capital through the rehabilitation of existing public infrastructure and the development of new infrastructure is considered as a strategic thrust by the Mauritian authorities. The objective is to make Mauritius benefit from world-class inland transport, port and airport infrastructure for increased connectivity and mobility and global competitiveness as engines of growth. In the context of the Three-Year Strategic Plan (TYSP) 2018-2021, a new planning tool introduced in 2018 as an annual three-year budget, overall investment costs for transport infrastructure have been established at MUR 76,463 billion¹⁸ (37,829 billion for the roads and land transport network, MUR 38,634 billion for Port and Airport Development).

Another development challenge related to infrastructure in Mauritius is the heavy congestion in traffic flow to the capital during peak hours. The main cause for the congestion over the past years has been the increase in the number of vehicles on the road at the rate of about 4.5% every year. At the end of November 2020, some 598,390 vehicles were registered at the National Transport Authority.¹⁹ However, Government is implementing various projects, including a Metro Express project with a view to easing the congestion problem.

One more major challenge is the rising income-level, which has eroded the competitiveness of some export-oriented manufacturing industries vis-à-vis lower-income countries with cheaper labour. This, together with an ageing population, is threatening future growth.

¹⁷ New World Bank country classifications by income level: 2021-2022, World Bank Blogs, July 2021.

<https://blogs.worldbank.org/opendata/new-world-bank-country-classifications-income-level-2021-2022>

¹⁸ Approximately, USD 2 billion and 13,7% of GDP (2020). The Three Year Strategic Plan, 2018/19 – 2020/2021, Pursuing Our Transformative Journey, Republic of Mauritius, Approximately, USD 2 billion and 13,7% of GDP (2020).

<https://mof.govmu.org/Documents/Documents/Budget%202018-2019/Three%20Year%20Strategic%20Plan%20201819-202021.pdf>

¹⁹ National Land Transport Authority, Road Transport Division, Vehicles registered, 2009-2020.

<https://nlta.govmu.org/Documents/Statistics/2020/NOV2020/Vehicles%20Registered%202009-2020%20%28%20Nov%202020%29.pdf>

2.2. The Public Procurement System and its links with the public finance management and public governance systems

Public procurement is authorized and regulated through the Public Procurement Act 2006 and Public Procurement Regulations of 2008. The PPA is based on the United Nations Commission on International Trade Law on Procurement of Goods, Construction and Services (1994) and has been updated regularly.

Based on the Annual Report 2019/2020 of the Procurement Policy Office (PPO), the mission statement of PPO is: *“Promote the development of a modern and efficient public procurement system for Mauritius based on international best practices through close monitoring, regular audits, review, capacity building and research”*²⁰

Based on the Annual Report of PPO (2019/2020), the value of public procurement contracts awarded as a share of the Gross Domestic Product (GDP) at Market Price has increased from 3.33% to 3.67% from financial year 2018/2019 to 2019/2020 from MUR 16.31 billion to MUR 16.80 billion (1 USD= MUR 40 approx.).

Improvements in the public procurement system is expected to bring substantial savings of public resources.

e-Procurement System

PPO has embarked on the implementation of the e-Procurement System (e-PS), a national IT project to digitise all public procurement processes in the Republic of Mauritius. Implementation of the e-PS in the country has facilitated the public financial management reform enhancing transparency, accountability, efficiency, and financial discipline in public fund expenditure. Set up and managed by the Procurement Policy Office (PPO), the e-Procurement System is a web- based platform (<https://eproc.publicprocurement.govmu.org>) that enables public bodies to prepare their invitation for bids, receive bids, evaluate bids and notify bidders of award online. Publication of procurement information and bidding process online provide business opportunities to large and small businesses. The process workflow and audit trails in the system makes all the users, including procurement and finance officers, bidders and other users accountable to the actions they have taken during the procurement process carried out through the e-PS. Adherence to the procurement plans for the procurements ensures the financial discipline. Standard processes, data templates, and workflows enhance the quality of service and efficiency.

The e-PS is not integrated or interfaced with the financial management system, and hence does not provide the real-time updates on the budget allocation for the procurements, payments to the contractors and tracking contract performances.

Similarly, bidders use the system to prepare and securely submit their bids online using a Digital Signature Certificate (DSC), which provides encryption of the bid data and authentication of the submission, thus

²⁰ Annual Report 2019/2020, Procurement Policy Office.

<https://ppo.govmu.org/Documents/Annual%20Reports/Annual%20Report%202019-2020.pdf>

maintaining integrity and confidentiality of the bid data. The DSC can be bought online through a website setup by the certification authority and is available to local and international bidders.

The e-Procurement System is hosted at the Government Online Centre which provides 24/7 availability of the system, hence making government open to business 24/7 to both local and international suppliers.

The objective of the e-Procurement System is to improve the way suppliers do business with government by bringing efficiency, speed, cost savings, transparency and accountability to public procurement processes. For example, in 2014, only 65% of the bids received by public bodies were responsive. Non-responsive bids represent potential loss of value to government and frustration among bidders. The percentage of non-responsive bids is expected to reduce substantially in the e-Procurement System as the latter guides the bidder during the bid preparation stage, consequently reducing the risk of non-responsive bids due to missing information or missing process.

Furthermore, lack of transparency has often been attributed to public procurement processes. With the advent of the e-Procurement System, users of the system are assigned specific roles with all the workflows and processes accounted for through Management Information System reports and System Audit Trails, hence improving transparency and accountability.

Software development of the e-Procurement System started in January 2014, with successful launching of the first e-Tender by the Mauritius Police Force on 28 September 2015. With effect from 01 January 2021, all procurements by all public bodies must be conducted using the e-PS, with very limited exceptions.

The total number of public procurement contracts awarded (above MUR 100,000) for 2020 was 2023. Value of public procurement contracts (above MUR 100,000) awarded was MUR **8,116,678,933** (202,916,973 USD).

Operating Environment of the Public Procurement System

There are three public bodies established under the PPA that operate independently under the aegis of the Ministry of Finance, Economic Planning and Development namely:

1. The Procurement Policy Office (PPO): responsible for formulation of policies, issue of Standard Bidding Documents, Regulations, Directives and Guidelines as well as training of public bodies and suppliers among others.
2. The Central Procurement Board (CPB): conducts prescribed stages of the procurement process for contracts above prescribed thresholds on behalf of public bodies.
3. The Independent Review Panel (IRP): undertakes reviews of procurement procedures and responses to bidder challenges by public bodies, following the application of an unsatisfied bidder pursuant to s.45 PPA.

A diagram on Operating Environment of Departments/Bodies under the aegis of MOFEPD is given below (Figure 5):

OPERATING ENVIRONMENT

DEPARTMENTS & OTHER BODIES

The following Departments/Bodies operate under the aegis of MOFEPD:

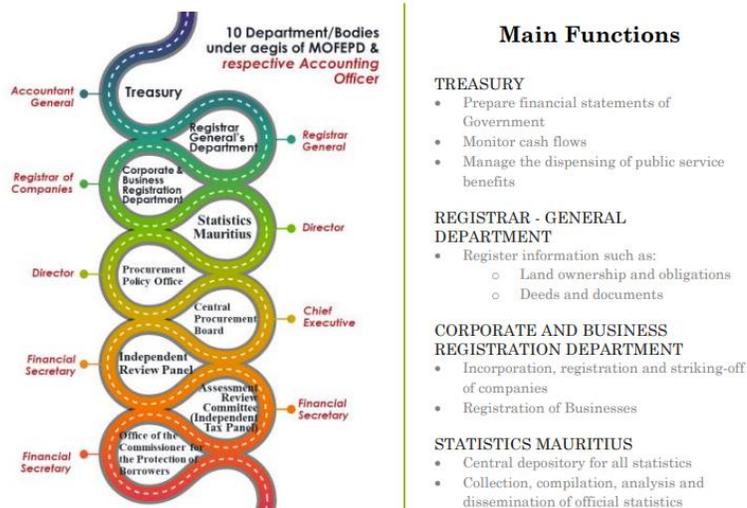


Figure 4: Departments and other Bodies under the aegis of MOFEPD

The Financial Secretary is also responsible for the overall administration of the various Cadres and Divisions as well as the general supervision of the Departments under the aegis of MOFEPD.

Figure 5: Operating environment of Departments/bodies under the aegis of MOFEPD. Annual Report 2019-20 of MOFEPD, Mauritius.

Ministries and Departments and other organizations/institutions who could influence the operating environment of public procurement are listed below, with a brief description of their roles:

- Ministry of Finance, Economic Planning and Development (MOFEPD):** The Ministry is responsible for formulating the Economic Development Policies and for the Economic Management of the Affairs of Government so as to achieve faster and sustainable economic development. This Ministry is also responsible for the financial soundness of Government's economic policy and for the proper control of revenue and expenditure. The Financial Secretary as Supervising Officer of this Ministry has the responsibility to ensure that the functions of this Ministry are carried out economically, efficiently and effectively and its objectives duly achieved. The Ministry has leadership and strong interest in the public procurement reform agenda.
- Economic Development Board (EDB):** The mandate of EDB is to, inter alia, provide strong institutional support for strategic economic planning and ensure greater coherence and effectiveness in economic policy formulation; promote Mauritius as an attractive investment and business centre, a competitive export platform as well as an International Financial Centre (IFC). As an apex body operating under the aegis of the Ministry of Finance, Economic Planning and Development, the EDB synergizes efforts

across licensing authorities, ministries and with private stakeholders to meet the set goals. EDB has strategic influence and importance in procurement reforms.

- **Procurement Policy Office (PPO):** The PPO is a strong institution in charge of the normative/regulatory function under the aegis of (MOFEPD). The Procurement Policy Office (PPO): responsible for formulation of policies, issue of Standard Bidding Documents, Regulations, Directives and Guidelines as well as training of public bodies and suppliers among others. To discharge its function, PPO has powers to carry out procurement audit. The PPO also set up and manages the e-PS. PPO is the body authorised to proceed with suspension, disqualification or debarment of suppliers under the PPA.
- **Central Procurement Board (CPB):** The Central Procurement Board conducts bidding process and selection of suppliers for contracts above prescribed thresholds for “major contracts” on behalf of public bodies. The CPB has a potential of boosting good practices and building public trust in public contracts.
- **Independent Review Panel (IRP):** undertakes reviews of procurement procedures and responses to bidder challenges by public bodies, following the application of an unsatisfied bidder pursuant to s.45 PPA. The IRP has the capacity of strengthening the legal framework covering the bidding and selection proceedings. Participants in procurement proceedings have the right to challenge decisions or actions taken by the public body and the challenge is considered by the public body. The IRP is the independent body to which bidders may submit an appeal
- **Public Bodies:** There are 205 organisations (Ministries, Government Departments, local authorities, parastatal bodies and other specified bodies) falling under the ambit of the PPA. These Bodies are authorized to procure independently. Responsible for conduct of procurement process, bid evaluation and award and contract implementation. Operational Expertise in public procurement.
- **National Audit Office (NAO):** Section 110(2) of the Constitution provides that the public accounts of Mauritius and of all courts of law and all authorities and officers of the Government shall be audited and reported on by the Director of Audit. NAO’s audit covers areas of financial reporting, procurement management, contract management, assets management, enforcement of laws and regulations, and value for money audit. NAO supports the main objective of public procurement to acquire goods and services and to undertake works that are required by Government for delivery of its services to the citizens in the most economic, efficient and effective manner.
- **Independent Commission Against Corruption (ICAC):** The Commission is a body corporate under Section 19 (3) of the Prevention of Corruption Act 2002 (as amended by Act 24 of 2005): Useful to enlist and foster public support in combating corruption; Useful to monitor the implementation of any contract awarded by a public body, with a view to ensuring that no irregularity or impropriety is involved therein. ICAC has strong expertise in general anti-corruption requirements under the legislation and high influence as oversight and accountability enforcement agency.
- **Competition Commission (CC):** Competition Commission is a statutory body established in 2009 to enforce the Competition Act 2007. This Act established a competition regime in Mauritius, under which the Competition Commission can investigate possible anticompetitive behaviour by businesses. If it decides that a business’s conduct is anticompetitive, it has strong powers to intervene and correct the situation. Where businesses have been found to be deliberately agreeing to fix prices or share markets, the Commission can impose fines. They have an important role for studies on bid-rigging, collusive practices.
- **Private Sector and Consultancy Organizations:** Key institutions are: Mauritius Chamber of Commerce and Industry and Building and Civil Engineering Contractors Association who should provide private sector perspective on the operation of the procurement system in practice and on proposals for improvements and reform.

- **Civil Society Organizations:** Key organisations include Transparency International, TI (Mauritius) and Mauritius Council of Social Services (MACOSS) who should provide independent citizen-led perspective on the operation of the procurement system in practice and on proposals for improvements and reform.
- **Academia and Training institutions:** These institutions are partner in training procurement cadre. One of the key institutions is University of Technology. Mauritius (UTM). Other institution is Civil Service College.
- **Media:** These institutions have potential interest in public procurement oversight and influence public opinion on improving public procurement system and they actively report on instances of lapses in procurement and any misuse of public funds, for example emergency procurement.

Links with Public Financial Management - Summary of the PEFA 2015 findings

The latest Public Expenditure Financial Accountability (PEFA) assessment is now dated, having been carried out as far back as 2015. The assessment was carried out using the pre - 2016 Performance Measurement Framework and yielded reasonably satisfactory results for the majority of indicators. The PEFA assessment provides an analysis of the overall performance of the PFM systems of the country, as well as a baseline against which future progress can be measured. Assessments are normally carried out every three years, but no follow up assessment has been conducted on Mauritius PFM systems for six years, with no firm indication of when the next assessment may be conducted. Given the generally satisfactory ratings achieved in 2015, there may have been no pressure to follow up and gauge the progress of any reforms.²¹ The PEFA 2015 assessment Report remains a useful reference point for noting developments since 2015 and provides context for several reform initiatives in public financial management by GOM, as Mauritius moves towards adoption of full international public sector accounting standards (IPSAS) accrual accounting. Indications are that the adoption of the IPSAS accrual accounting is about 90% complete in 2021.

According to the 2015 PEFA assessment, the impact of PFM systems on the four main budgetary outcomes:

- *Credibility of the Budget* was rated a B on average, which was good,
- *Comprehensiveness of the Budget generally good* (another B rating), but very negatively impacted by unreported expenditures (given the existence of significant amounts of unreported expenditures of the EBUs that either do not report, or report very late),
- *Predictability in the Availability of Funds for Commitment of Expenditures generally good* (rated an A), and
- *Efficient use of Resources for Service Delivery* rated a C because of the absence of comprehensive information on the use of resources by service delivery units.

It is acknowledged that PFM processes and procedures are not an end in themselves, but rather a means to an end – the end being efficient delivery of services by the government to citizens, then the C rating is instructive. By pushing to adopt the IPSAS Accrual basis of accounting, the government has obviously taken steps to improve its quality of reporting, thereby better capturing its own efforts at delivering, efficiently, services to citizens. As noted, this is still untested (independently), thus success or otherwise cannot be definitively established until such independent assessment is conducted.

²¹ The EU, which funded the PEFA 2015 assessment, has been conducting regular policy dialogue with the MOFEPD to undertake a new PEFA assessment. European Commission, ATAG comments, July 2022.

The 2015 PEFA assessment noted that the management of cash and public debt was satisfactory, with reconciliations conducted regularly and with no long outstanding uncleared items. Controls on both payroll and non-payroll expenditures were reasonably effective, with internal audit effectiveness holding steady or improving slightly. Indications are that these positions have been maintained, or improved on since the 2014-2015. Related to public procurement, the summary on PI-19, below (Figure 6), on dimensions of Transparency, Competition and complaints mechanism in procurement the score was “C” on a scale to A-D, which points need for substantial improvements.

Predictability and Control in Budget Execution		Methodology	Rating	
PI-19 Transparency, competition and complaints mechanisms in procurement ¹		M2 Dim i: Last completed FY Dims ii-iv: as at time of assessment	C	
Dimension	PEFA 2015	Summary	PEFA 2011	PEFA 2007
(i) Transparency, comprehensiveness and competition in the legal and regulatory framework	C	The legislative framework meets 3 of the 6 requirements listed.	NC	NC
(ii) Use of competitive procurement methods	D	Data were not available on the percentage of contracts awarded by methods other than open competition which were justified in accordance with the Public Procurement Act.	NC	NC
(iii) Public access to complete, reliable and timely procurement information	B	Key procurement information elements are complete and reliable and made available to the public in a timely manner for three of the four items listed, representing at least 75% of the value of procurement contracts for central government entities.	NC	NC
(iv) Existence of an independent administrative procurement complaints system	C	The legislative framework meets (i) and (ii), as well as two of the other 5 requirements listed.	NC	NC
Note: 1. For each item, all of the aspects listed in the PEFA requirements under that item must be fulfilled in order for that item to be considered fully met. Source: Public Procurement Act (as amended) and public procurement regulations; PPO website and public procurement portal; MoFED and PPO data on procurement; stakeholder meetings				

Figure 6: Extract from Public Expenditure and Accountability (PEFA) 2015 assessment in Mauritius.

Based on the Annual Report of MOFEPD for 2019/2020 there are several reform initiatives by GOM²²

²² Annual Report 2019/2020, Ministry of Finance, Economic Planning and Development, October 2020.
<https://mof.govmu.org/Pages/Annual-Report.aspx>

Implementation of accrual-based accounting in the Public Sector is on track as per the established roadmap. Accounting Policies and Format for Financial Statements have been enhanced. As such, various assets and liabilities in the Financial Statements of Government, as well as Local Authorities, have been recognized on an accrual basis. The Computerized Government Asset Register (GAR) project to have a comprehensive register of all assets in Government is underway. Interns under the Youth Employment Program (YEP) have been assigned to the Treasury, for an initial period of one year, to assist in the updating of GAR. With a view to further strengthening accountability and transparency in Statutory Bodies, the Statutory Bodies (Accounts & Audit) Act has been amended to require all statutory bodies specified in the act to prepare their Financial Statements on accrual IPSAS as from FY 2020-21 onwards. A computerized inventory management system (e-IMS) has been introduced to automate stock management system in Government warehouses. The e-IMS has already been deployed on 20 sites during the first phase. It is expected that by December 2021, the system will be extended across all Ministries and Departments

2.3. National policy objectives and sustainable development goals

National policy objectives, sustainable development goals, general reform initiatives and horizontal policy objectives of GoM are drawn from the Budget Papers,²³ 021, Public Sector Investment Program from 2021-22 to 2025-26²⁴ and from the Annual Report 2019/20 of the Ministry of Finance & Economic Planning and Development (October 2020) as also from the World Bank publication (Mauritius Country Economic Memorandum of May 2021)

Reform initiatives in the context of business facilitation contributed towards improving the positioning of Mauritius globally. According to the World Bank's 'Doing Business Report 2020', Mauritius through methodical reforms in its business environment over the last decade has joined the group of Top 15 economies (the only Sub-Saharan African economy to do so) this year, thus improving its ranking from 20th to 13th position.²⁵

²³ Budget Papers available from Ministry of Finance, Economic Planning and Development website
https://mof.govmu.org/Pages/budget_2021_22/budget2021_2022.aspx

²⁴ Public Sector Investment Programme 2021/22-2025/26, Government of Mauritius.
https://mof.govmu.org/Pages/budget_2021_22/budget2021_2022.aspx

²⁵ Annual Report 2019/2020, Ministry of Finance, Economic Planning and Development, October 2020.
<https://mof.govmu.org/Pages/Annual-Report.aspx>



Figure 7: Mauritius Global Ranking, MOFEPD Annual Report 2019-2020.

As per World Bank publication²⁶, the COVID-19 crisis presents policy makers with an opportunity to confront long-standing challenges. The report highlights four main pillars for a strong recovery: (i) A new industrial policy approach that focuses state support on innovation and technology transfer, while addressing cross-cutting issues in skills development, competition, natural resource management, and public private partnerships to promote productive private sector investment. (ii) Reversing the ongoing decline in competitiveness by leveraging foreign direct investment and new preferential trade opportunities to upgrade exports, while focusing Covid-19 support measures on managing the fallout from the pandemic in the short term. (iii) Maintaining Mauritius' inclusive development path will require renewed and more comprehensive efforts to promote labor market participation, especially for low educated women and youth, and more attention to early childhood and second chance education. Moving resources from the overly generous basic pension system to more targeted and effective anti-poverty programs would help cope with the increased social needs and reduced fiscal space; and (iv) Further strengthening of the public sector, in terms of policy coherence in complex, multi-sector reforms, and implementation capacity. Close collaboration with the private sector is also key.

The abovementioned World Bank publication in its announcement states that "This report lays out a short- and medium-term agenda to reignite inclusive and sustainable growth in Mauritius. While the global situation is slowly improving with the increased availability of vaccines, this is not a storm that countries can simply ride out and return to business as usual. For Mauritius, the best way forward will be to focus on its proven ability to adapt and preserve its social contract by laying the foundations for future inclusive growth. This can start now, under the new budget"²⁷

²⁶ Mauritius-Through the Eyes of a Perfect Storm-Coming Back Stronger from COVID crisis, World Bank, 2021. <https://openknowledge.worldbank.org/handle/10986/35627>

²⁷ Mauritius-Through the Eyes of a Perfect Storm-Coming Back Stronger from COVID crisis, World Bank, 2021. <https://openknowledge.worldbank.org/handle/10986/35627>

The Budget Speech of 2021-2022, states priorities as “ACCELERATING ECONOMIC RECOVERY, TRIGGERING REVIVAL AND STRENGTHENING RESILIENCE”, and “setting a new strategy, which will rest on three main pillars: A. Giving an Exceptional Boost to Investment; B. Shaping A New Economic Architecture; and C. Restoring Confidence²⁸.

The government budget papers for 2021-2022, the Public Sector Investment Programme (PSIP) is a rolling strategic investment plan for the public sector over the next five years (2021/22 – 2025/26)²⁹. Five-Year Investment Plan Over the next five years 2021/22 to 2025/26, government plans to invest some MUR 190 billion in social and economic infrastructure, of which MUR 50 billion is for 2021/22. Figure 8 illustrates by Categories of Investment:

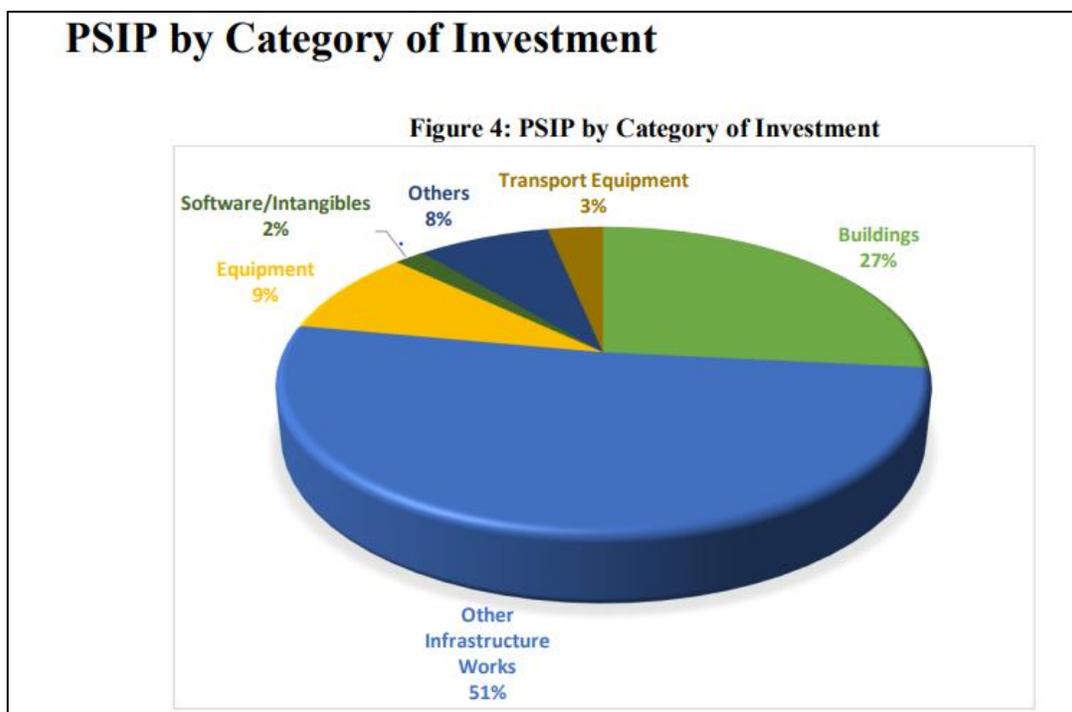


Figure 8: PSIP by Category of Investment

Related to Public Financial Management, the Budget Papers has laid the following measures:

- *Performance Based Budgeting*: To further strengthen accountability and transparency in the management of public funds, the Budget Estimates Document 2021/2022 now includes Strategic Overviews of Ministries. It provides an overview of their strategic directions for public service delivery over the next three fiscal years with the funds appropriated by the National Assembly.
- *Enhancing Reporting Responsibilities*: To ensure greater transparency in the management of public funds, a centralized dashboard on the website of the Ministry of Finance, Economic Planning and

²⁸ Budget Speech 2021-2022, Minister of Finance, June 2021. Available from Ministry of Finance, Economic Planning and Development website

https://mof.govmu.org/Pages/budget_2021_22/budget2021_2022.aspx

²⁹ Public Sector Investment Programme 2021/22-2025/26, Government of Mauritius.

https://mof.govmu.org/Pages/budget_2021_22/budget2021_2022.aspx

Development (MOFEPD) will be set up to capture the Annual Report on Performance of all Ministries/Departments.

- *Strengthening Internal Audit and establishing Risk Management in the Public Sector:* As an important component in public financial management system, the structure, effectiveness and function of internal audit will be improved through capacity development so as to provide quality internal audit services to Government in meeting its objectives.
- *Management of Statutory Bodies:* A Central database on financial and non-financial information of state-owned enterprises (SOEs) will be developed to improve the recording, monitoring and sharing of information between relevant entities and facilitate decision making.

Accelerating Project Delivery in the Public Sector: In order to accelerate project delivery as well as bringing efficiency in public spending and management of contracts, the PSIP Unit of MOFEPD will be consolidated to regroup all Public Investment Management functions.

Among the important initiatives to be taken by PPO as per budget papers are to:

- Seek the assistance of the Government of India to replicate their methodology for preparing estimates by setting up a regularly updated dynamic schedule of rates for Mauritius. This will address the problem of bids received being substantially above cost estimates;
- Require Public Bodies to prepare Bill of Quantities for all capital projects to enable more realistic budget provisioning, effective as from July 2021; and
- Issue directives on emergency procurement to strengthen accountability and transparency in public procurement.

Initiatives on promoting renewable energy and energy efficiency: Promoting Renewable Energy and Energy Efficiency- With the aim of reducing the importation of fossil fuels, lowering carbon emissions, the deployment of renewable energy as well as use of electric vehicles will be encouraged and new energy efficiency norms will be introduced.

Sustainable Public Procurement: As per Budget Papers, PPO is required to “introduce a Sustainable Public Procurement Framework to ensure public bodies considers the environmental and social impact of their procurement decisions. The framework will be implemented in a phased manner, starting with the procurement of vehicles, cleaning materials, cleaning services, paper products and IT equipment as from January 2022. Thereafter, sustainable procurement for civil works and consultancy services will be implemented as from January 2023³⁰.

2.4. Public Procurement Reform

Before becoming independent, Mauritius applied the “General Order of the Stores”, i.e., Crown Agents conducted procurement and most of the items were imported. In 1968, instructions under the Finance and Audit Act were issued and in 1989, a Financial Management Manual was developed. These procurement regulations were still rudimentary and applicable only to Ministries and Departments.³¹

The Financial Management Manual of 1990 elaborated the basic principles and procedures to be followed in day-to-day operations of Ministries and Departments when dealing with public funds. Related to procurement, the manual applied to low value procurement of central government, but in practice, the

³⁰ Budget Measures Explanatory Notes Main Provisions to Be Included In The Finance (Miscellaneous Provisions) Bill 2021, Annex to Budget Speech 2021.

https://mof.govmu.org/Pages/budget_2021_22/budget2021_2022.aspx

³¹ Use of Country System report of the World Bank – March 8, 2010 (World Bank files)

Manual's rules were widely extrapolated, interpreted, referred to and used by local authorities and state enterprises as well.

The first procurement legislation was introduced in 1994 when the Central Tender Board Act (CTB Act) was issued and the Central Tender Board was established. Procurement was highly centralized.

Based on UNCITRAL principles, the Public Procurement Transparency and Equity Act 1999 was introduced in 1999. "The changes introduced by the Public Procurement Transparency and Equity Act 1999 were twofold: they introduced explicit procedures for tendering and dispute resolution; and they reorganized the entities involved in procurement: all procurement above a threshold, including award, would be handled by or supervised by a central procurement division within the Ministry of Finance. The CTB would have an administrative function. It would oversee procurement regulations, and arbitrate procurement disputes, but it would no longer review individual tender documents and award proposals"³².

As per CPAR 2002, the proposed institutional arrangement under the Public Procurement Transparency and Equity Act 1999 was considered "too heavy a system" with too many committees and not suitable for a small country where there are not enough people with a sufficient level of procurement proficiency to staff all those committees. In October 2000, this Act was abolished in favor of a return to the previous system of decentralized procurement coupled with centralized review as set forth in the Central Tender Board Act 2000. The Central Tender Board Act, though introduced in 2000, reestablished a procurement system that was in place for many years.

In 2002, a Country Procurement Assessment was carried out (CPAR 2002) by the World Bank. The main findings state that Mauritius has made credible efforts to provide a framework of transparency, and accountability; it has strong institutional capacity; a checks and balances system is in place; its audit system is working, and the country is firmly committed to provide a transparent climate for, and information on public spending to the general public³³.

The main recommendations in CPAR 2002 were to address the need to:

- Elaborate a legal framework giving the necessary orientations for the drafting of procedures and completion of regulations;
- Standardize and computerize the procurement documentation, e.g. the bidding documents;
- strengthen the regulatory role of the CTB;
- Train the staff in charge of public procurement at the level of all ministerial departments;
- Integrate the ex-post review of procurement compliance in the audits;
- Streamline and simplify the import procedures; and
- Review the economic performance and quality of imports carried out by the private sector and/or parastatal bodies.

In order to modernize public procurement, GoM nominated a High-Powered Committee (HPC). In parallel with the work of HPC, a "Prevention of Corruption Act" and a "Financial Intelligence and Anti-Money Laundering Act" was prepared by the Government and enacted by the National Assembly. The CPAR 2002

³² Country Procurement Assessment Report: Mauritius, Volume I, World Bank, 2002.
<https://openknowledge.worldbank.org/handle/10986/15283>

³³ Country Procurement Assessment Report: Mauritius, Volume II, World Bank, 2002.
<https://openknowledge.worldbank.org/handle/10986/15276>

recommended that perception of corruption in procurement could be countered by more transparent practices in bid opening and publication of contract awards, data collection, assembly and analysis to assure that value for money is obtained. Supervision of contracts appeared weak and it required effort and input to improve quality.

The World Bank Board approved the “Use of Country Procurement Systems in Bank-Supported Operations: Proposed Piloting Program” on April 24, 2008. The Government of Mauritius was successful in its application to be a pilot country in the *Piloting Use of Country System* (UCS) program, having expressed an interest in a letter dated March 18, 2009.

The UCS assessment of the national procurement system was based on the OECD-DAC/World Bank Round Table methodology and indicators as defined in the “Methodology for the Assessment of National Procurement Systems”³⁴, which clearly confirmed the progress made by Mauritius since the last CPAR (2002) – Country Procurement Assessment Report. The use of this Methodology provided a harmonized approach to assess the quality and effectiveness of the national procurement system. The Assessment concluded that while significant progress has been achieved in laying the foundation of a sound procurement system several key recommendations were made for the Government’s consideration which constituted opportunities for further improving the efficiency, transparency and the checks and balances in public procurement. A summary of extracts from the UCS report of March 8, 2010 is given in **Volume III, Annex of the assessment report.**

In July 2011, a “White Paper on Review of Public Procurement System” was published for consultation, based on recommendations made by a Review Committee chaired by a representative of the Attorney General’s office. The White Paper and consultation were announced by the PPO on 21 July 2011 in Circular No.3 of 2011, seeking comments from all stakeholders by 12 August 2011 with a view to modernizing the public sector procurement system and bringing new measures capturing decentralized and modernized concepts. Circular No.3 of 2011 explained that the aim of the revised system was to strike the right balance between speed of projects implementation and transparency while ensuring at the same time, value for money. Circular No.3 of 2011 confirmed that the intended reforms were advised by the World Bank, COMESA and UNCITRAL. Based on findings by African Development Bank in 2013, an agreement was made with GoM in 2015 on application of national procedure for National Competitive Bidding for projects financed by AfDB subject to deviations to be addressed in national procurement rules and procedures. The UCS initiative was discontinued by the World Bank in favor of a more comprehensive procurement reform agenda on a global basis, as also support by client countries, African Development Bank and other MDBs. It appears that GoM adopted some of the recommendations from UCS study and White Paper through a piece-meal approach rather than a comprehensive reform as intended initially.

As highlighted in the previous section of this chapter, the PEFA report of 2015³⁵, under Indicator PI-19 scored the public procurement dimensions at “C” in the scale of A-D (“A” being fully compliant), which pointed out deficiencies in transparency, competition, and complaint mechanism in procurement.

³⁴ OECD/DAC Methodology for Assessing Procurement Systems (MAPs) 2009, OECD Development Assistance Committee (DAC), December 2009.

<https://www.oecd.org/dac/effectiveness/45454394.pdf>

³⁵ Public Expenditure and Accountability (PEFA) assessment in Mauritius, PEFA, 2015.

<https://www.pefa.org/assessments/summary/1036>

As indicated in Chapter 1 of this report, no comprehensive country-level procurement assessment was carried out after the CPAR of 2002 apart from a study on “Use of Country Procurement Systems in Bank-Supported Operations: Proposed Piloting Program Report 2009 Stage I Assessment based on OECD-DAC benchmarking tool”, as also summarized above.

The MAPS assessment was conducted in the context of clear acknowledgement by stakeholders³⁶ that, despite all the reform efforts by GoM over the last two decades including introduction of e-PS in 2015, the public procurement system is characterized as fragmented, requiring a need for consolidation and simplification of procurement laws, Regulations, Directives and Circulars. There is also an acknowledged need for substantial efforts on capacity building at all the levels of public officials including high level decision -makers within ministries and departments defined as “Accounting Officers” as per definition in budget papers on “Authority to incur expenditure”.³⁷

³⁶ Confirmed in various discussions with stakeholders in preparation for and in the conduct of the assessment in 2021.

³⁷ Virtual meeting with NAO on September 15, 2021 and feedback.

3. Assessment

This section of the Main Report discusses the findings of the assessment in relation to each of the Pillars and Indicators based on the qualitative review of the system and the application of quantitative indicators as defined in the MAPS methodology. It describes the main strengths and weaknesses and identifies the areas that show material or substantive gaps and require action to improve the quality and performance of the system. Substantial gaps are classified into categories by the risk they may pose to the system and actions are recommended to address these weaknesses.

Each sub-indicator is presented separately in this Assessment section of the report, together with Main strengths (where relevant),³⁸ Summary of findings and an explanation of substantive or material gaps where identified. In some cases, although no substantive or material gaps have been identified and so no formal recommendations are included in the assessment of the sub-indicator, the MAPS assessment team has made “suggestions for improvement”. Suggestions for improvement are proposed to help guide the Government of Mauritius in the strategic planning process for future public reform to clarify the vision, goals and time frame to improve the public procurement system.³⁹

A summary table is included at the end of the presentation of each Pillar, listing all the substantive or material gaps identified with related recommendations, and suggestions for improvement, where applicable.

In case factors that are likely to impede the main goals of public procurement but lie outside the sphere of public procurement are identified and may prevent an appropriate action to improve the public procurement system for reasons outside it have been identified, a “red flag” is assigned to an indicator that may be affected by such an impeding factor.

The detailed assessment results covering each sub-indicator and each criterion is provided in the Volume II of this Report. All other back-up material and documentation in support of this analysis are provided in Volume III of this Report. The assessment team has used the guidance and assessment criteria as given in the Methodology for Assessing Procurement Systems (MAPS 2018).

3.1. Pillar I - Legal, Regulatory and Policy Framework

Pillar I assess the existing legal, regulatory and policy framework for public procurement. It identifies the formal rules and procedures governing public procurement and evaluates how they compare to international standards. The practical implementation and operation of this framework is the subject of Pillars II and III. The indicators within Pillar I embrace recent developments and innovations that have been increasingly employed to make public procurement more efficient. Pillar I also consider international obligations and national policy objectives to ensure that public procurement lives up to its important strategic role and contributes to sustainability.

Summary of Pillar I

³⁸ Main strengths are described where the MAPS assessment team have found them of particular note. In some sub-indicators the heading “Main strengths” does not appear, as the MAPS assessment team has not identified strengths of particular note and thus they are not described.

³⁹ MAPS Methodology 2018, paragraph 42.

This summary of Pillar I presents an overview of the analysis which follows. The analysis is drawn from further detailed information in the Matrix at Volume II.

The legal and regulatory framework is comprehensive and very well recorded and organised hierarchically, differentiating between laws, implementing Regulations and Directives. The primary legislation is, in general, less detailed than secondary legislation, and lower-level instruments regulate more detailed procedures. There is extensive supporting documentation in the form of Circulars and Guidelines as well as SBDS, use of which is mandatory. All public procurement legislation and supporting documents, SBDS and standard contract conditions are published and easily accessible to download free of charge from the Procurement Policy Office website. The extensive collection of legal framework documents creates a complex and potentially confusing picture which could be substantially improved. The Procurement Policy Office website is a particular strength, acting as a central up to date repository of the legal framework documents for both public procurement and PPPs/concessions as well as providing copies of Independent Review Panel decisions, administrative debarment notices and links to the e-PS. The definitions of Goods, Works, Consultancy Services and other Services covered by the PPA are widely drawn, ensuring wide scope of application and coverage of the public procurement legal framework as regards subject matter. PPPs, including concessions, are separately regulated by specialised legislation.

Available procurement methods are set out clearly, with open competitive bidding as the default method. The range of methods available provide an appropriate range of options to ensure value for money, fairness, transparency, proportionality and integrity. The options available under the open advertised bidding method allow for use of this method for both simple and more complex procurements, including open international bidding. There are defined conditions under which each of the less competitive and non-competitive methods may be used. Fractioning of contracts (use of lots) is permitted, subject to safeguards to prohibit use in a manner which limits competition.

The level of transparency of procurement opportunities using open advertised bidding is high. Public bodies are required to publicly advertise procurement opportunities, unless the restriction of procurement opportunities is explicitly justified. Open advertised bidding procurement opportunities are publicly advertised on e-PS with sufficient information published to allow potential bidders to decide whether they wish to submit a bid.

The legal and regulatory framework establishes that participation of interested parties is fair and based on qualification and in accordance with rules on eligibility. Bidder registration on e-PS, which is required for participation, is straightforward. There are no provisions specifically requiring the use of neutral specifications or obliging use of international standards but performance-based descriptions and definitions (functional specifications) must be used wherever possible and the principle of recognition of equivalent standards applies. There are detailed provisions concerning administrative debarment, which is subject to due process. The legal framework includes provisions on participation of state-owned enterprises aimed at promoting fair competition. Recently introduced restrictions on participation of foreign bidders as sole contractors for works contracts and works related consultancy services are a barrier to entry, reducing ease of doing business and potentially having a negative impact on competition and value for money outcomes.

Use of standard bidding documents is mandatory. The range of standard bidding documents contain content that is relevant and sufficient for suppliers to respond to the requirement according to the nature and complexity of the contract concerned. Potential bidders can request a clarification of the procurement

documents using the e-PS pre-bid query function with the public body required to respond in a timely fashion, making the response available to all bidders using the e-PS.

The legal framework mandates that the award decision is made solely on the basis of criteria stipulated in the procurement documents and provides for use of criteria based on life-cycle costing. Quality is a major consideration in evaluating proposals for consulting services.

The process for and timing of opening of tenders is clearly defined and regulated with records retained and available for review. There is strong emphasis on security and confidentiality of bids with clear provisions prohibiting disclosure of confidential or proprietary commercial information. The modality for submission and receipt of tenders is well defined and reflected in the instructions to bidders in the standard bidding documents.

The PPA clearly establishes the right of bidders to challenge decisions or actions of the public bodies, with the initial challenge submitted within specified deadlines to the public body concerned, which must respond in writing within specified timescales. The matters which are subject to the right of challenge and review (appeal) are set out in the PPA, together with the process and time frames for submission and conduct of the challenge process and review (appeal) by an independent review body, the Independent Review Panel. The legal framework provides for automatic suspension of the procurement proceedings pending determination of the review (appeal) and the Independent Review Panel has an appropriate range of remedies available. Applications for review (appeal) are not published. The legal framework does not specify a deadline for publication of decisions by the Independent Review Panel although, in practice, decisions are published promptly on the Procurement Policy Office website. Decisions of the Independent Review Panel can be subject to higher level review by way of application for judicial review by the Supreme Court.

Contract management is the responsibility of the end user and appropriate conditions for contract amendments are defined in the PPA. There is a variety of designated methods for resolution of disputes appropriate to contracts of different types and complexity, with the final outcome being enforceable.

Use of the e-PS is mandatory for all procurement exercises (with minimal exceptions) covering receipt and processing of bidding document and award of contracts. The legal framework contains relevant provisions for use of tools and standards to ensure full access to the e-PS taking into consideration issue privacy, security of data and authentication and is supported by helpful, user-friendly videos and user manuals for bidders on access to and operation of the e-PS. There is insufficient alignment between the PPA, PPR, other Regulations and the requirements for use of e-PS in practice.

Public bodies are under a statutory duty to record and preserve all documentation relating to any procurement proceeding, including electronic records, and contract management, but there is no single comprehensive list of records and documents to be retained and no procurement specific document retention policy.

Most entities undertaking utilities activities are subject to the PPA, with exempt organisation provisions applying in some cases. There is specialist PPP and BOT legislation and a dedicated unit is assigned with responsibility for developing policies and supporting the implementation of PPP. The PPP and BOT legislation lack specific provisions requiring compliance with underlying general principles of competition, transparency, fairness and value for money.

There is a comprehensive set of Ministerial Regulations and Procurement Policy Office Directives issued pursuant to the PPA which are readily available to download from the PPO website. There is a wide range of model procurement documents (Standard Bidding Documents (SBDs) and e-SBDS) use of which is mandatory, including or referencing standard contract conditions. The SBDs/e-SBDs cover the available procedures and differ according to contract value, subject matter and complexity of the contract. The Regulations and Directives are further elaborated upon in Circulars and supported by User Guides (Manuals) for procurement of works, goods and consultancy services, but not for other services. The manuals have not been updated recently and do not cover all types of procurement or the whole procurement cycle.

Sustainable Public Procurement strategy is at very early stages of development and is not embedded in the procurement legal and regulatory framework, or in practice. Following the 2021 Budget process, the PPO is now required to introduce a Sustainable Public Procurement Framework to ensure public bodies consider the environmental and social impact of their procurement decisions, to be rolled out in a phased manner.

Mauritius is a party to numerous multilateral conventions and treaties⁴⁰. Mauritius is a WTO and GATT member but is not a party to the GPA. Mauritius has been a member of the International Labour Organization since 1969 and has ratified all 8 fundamental conventions⁴¹, Procurement related obligations deriving from international agreements are clearly established and are consistently adopted in the public procurement framework and wider legal framework, where relevant.

Indicator 1. The public procurement legal framework achieves the agreed principles and complies with applicable obligations

The indicator covers the different legal and regulatory instruments established at varying levels, from the highest level (national law, act, regulation, decree, etc.) to detailed regulation, procedures and bidding documents formally in use.

Sub-indicator 1(a) - Scope of application and coverage of the legal and regulatory framework

Assessment criteria

The legal and regulatory body of norms complies with the following conditions:

- (a) Is adequately recorded and organised hierarchically (laws, decrees, regulations, procedures), and precedence is clearly established.
- (b) It covers goods, works and services, including consulting services for all procurement using public funds.

⁴⁰ A list of multilateral Conventions/Treaties signed/ratified/acceded by Mauritius is available to download from the website of the Attorney General's Office

<https://attorneygeneral.govmu.org/Documents/Documents/14-CONTREAT%20%281%29.pdf> accessed 21 September 2021.

See also: Mauritius Trade Agreements from Ministry of Foreign Affairs, Regional Integration and International Trade <https://foreign.govmu.org/Pages/ITD/International-Trade-Division.aspx> and Government Website Mauritius Trade Easy accessed 6 January 2021.

<http://www.mauritiustrade.mu/en/trade-agreements>

⁴¹ ILO website accessed 24 October 2021.

https://www.ilo.org/dyn/normlex/en/f?p=1000:11200:15975249111906:::P11200_INSTRUMENT_SORT:2

- (c) PPPs, including concessions, are regulated.
- (d) Current laws, regulations and policies are published and easily accessible to the public at no cost.

Main strengths The procurement legal framework is comprehensive, very well recorded and organised hierarchically. The Procurement Policy Office website is a particular strength, acting as a central up to date repository. All current laws, regulations and supporting issuances and documents, including standard bidding documents, are published on the Procurement Policy Office website and easily accessible to the public at no cost. The Procurement Policy Office website also has tabs linking, for example, to the decisions of the Independent Review Panel and administrative debarment list, as well as a link to the e-PS. The subject matter of procurement by public bodies is widely defined. PPPs are separately regulated, with current laws and regulations published and available via the Procurement Policy Office website.

Summary of findings

The legal and regulatory body of norms is well and adequately recorded and organized hierarchically. The primary public procurement legislation is the Public Procurement Act 2006⁴² (“PPA”), supported by secondary legislation contained in seven Regulations issued by the relevant Minister, including the Public Procurement Regulations 2008⁴³ (“PPR”). The PPA, PPR and other implementing Regulations are supplemented by Directives, Circulars and Guidelines issued by the Procurement Policy Office⁴⁴. The Procurement Policy Office issues an extensive collection of Standard Bidding Documents (SBDs) and e-SBDs, use of which is mandatory. SBDs either include conditions of contract or provide clear cross references to easily accessible standard general and special conditions of contract.

Compliance with the public procurement legal framework is monitored by the Procurement Policy Office, which takes action in the event of deliberate non-compliance. Use of the e-PS is now mandatory for the conduct of nearly all open advertised bidding. The PPA and PPR at points are not well aligned with the use of e-PS in practice. National legislation is necessary to implement international treaties/agreements into domestic law. Due regard is had to obligations under international treaties/agreements and avoidance of conflict between provisions when preparing national legislation.⁴⁵

The PPA applies to any “procurement effected by a public body” of goods, works and services including consultancy services. The definitions of goods, works, consultancy services and other services in s.2 PPA are widely drawn, ensuring wide scope of application and coverage of the public procurement legal framework as regards subject matter. The PPA applies to all procurement irrespective of value. There are financial thresholds applying to the use of competitive award procedures and international bidding. Direct procurement is permitted for procurements below MUR 500,000 for works, consultancy services & other

⁴² Public Procurement Act 2006 [Act 33 of 2006] (as amended), version 01 September 2020 plus amendments made pursuant to Finance (Miscellaneous Provisions) Act 2021.

<https://ppo.govmu.org/Documents/PPA/PPA.pdf>

⁴³ Public Procurement (Regulations 2008), Last updated- November 2020

<https://ppo.govmu.org/Documents/Regulations/Public%20Procurement%20%28Suspension%20and%20Debarment%29%20Regulations%202008%20updated%2008%2010%2012%20trial.pdf>

⁴⁴As at 25 September 2021 there were 58 Directives, 139 Circulars and 8 Guidelines published on the Procurement Office Website, issued and updated (where relevant) between 2008 and 2021

⁴⁵ e-Procurement system of the Government of Mauritius (e-PS) website

<https://eproc.publicprocurement.govmu.org/login>

services and MUR 100,000 for single item goods. Public bodies must apply a general policy of diligence prior to award by direct procurement method.⁴⁶

Exclusions from the application of the PPA are listed in s.3 PPA for three specified cases: procurement to protect national security or defence; Government to Government Procurement; and ICT procurement where there are interface, confidentiality and risk issues necessitating the protection of safety or interests of Mauritius. Non-competitive procurement is permitted for procurement by diplomatic missions abroad, rental of office space by public bodies, training services and repairs of vessels. In addition to the exclusions from the PPA and non-application of the PPA outlined above, PPA provides for some procurement by named public bodies/types of public bodies (“exempt organisations”) to be exempt from the application of the PPA. The exemption applies to procurement of contracts of a type or subject matter listed in Schedule 1 of the PPR. Exempt organisations are required to establish their own procurement rules in relation to contracts not subject to the PPA. For all other procurement, the exempt organisation must apply the PPA.

Procurement by very many, but not all, state-owned enterprises, including utilities, is subject to the PPA. In some cases, procurement by state-owned enterprises falls within the exempt organization provisions (See indicator 6(a)). (PPPs) and Build Operate Transfer (BOT) Projects are excluded from the coverage of the PPA and are regulated by specialised legislation in particular the PPP Act⁴⁷ and BOT Act.⁴⁸ In practice, there have been no PPP projects awarded under the PPP Act and no BOT projects awarded under the BOT Act

All public procurement legislation and supporting documents, SBDs and standard contract conditions are easily accessible and available to download free of charge from the well-organized and regularly updated Procurement Policy Office website. Whilst the extensive collection of procurement legal framework documents are all easily available on-line, they create a complex picture.

Substantive or material Gaps

Sub-indicator 1(a)(d)

- **Complexity of legal framework:** The extensive collection of legal framework documents creates a complex picture which is not user-friendly, hindering transparency and clarity. The procurement legal framework reflects a mature system which could, however, be much more user friendly and accessible. Over the years since they were originally adopted, the PPA, PPR and other Regulations have been issued, updated and amended regularly, supplemented by 60 plus Directives and over 130 Circulars, as well as Guidelines on specific topics and Standard Bidding Documents together with standard contract conditions. This has developed into an extensive collection of documents, increasing the complexity of the overall public procurement legal framework, which is an area of concern consistently raised by stakeholders during the MAPS assessment. Whilst all documents are easily available from a single source, they are often in PDF format and the Procurement Policy Office website is not easily searchable using a free-text facility. There is no comprehensive index, consolidated document or compendium available. The documents are, in practice, interconnected

⁴⁶ R.45 PPR

⁴⁷ Public Private Partnerships Act 2004 No.37 of 2004

<https://bot.govmu.org/Documents/PPP%20Act%202004%20-%20version%205%20August%202021.pdf>

⁴⁸ The Build Operate Transfer Projects Act 2016 No.1 of 2016, Government Gazette of Mauritius No.29 of 2016
<https://bot.govmu.org/Documents/BOT%20Projects%20Act%202016%20-%20version%205%20August%202021.pdf>

and lack of index or consolidation, combined with inability to interrogate the database of information in a sophisticated manner, reduces the user-friendliness, transparency and clarity of the public procurement legal framework. This hinders stakeholders' (including public bodies, suppliers and the public) understanding of how the legal framework works in practice.

Sub-indicator 1(b) - Procurement methods

Assessment criteria

The legal framework meets the following conditions:

- (a) Procurement methods are established unambiguously at an appropriate hierarchical level, along with the associated conditions under which each method may be used.
- (b) The procurement methods prescribed include competitive and less competitive procurement procedures and provide an appropriate range of options that ensure value for money, fairness, transparency, proportionality and integrity.
- (c) Fractioning of contracts to limit competition is prohibited.
- (d) Appropriate standards for competitive procedures are specified.

Main strengths The legal framework has clear provisions on available procurement methods and requires that the open advertised bidding method is the default method for procurement of goods, other services and works except in cases specified in the PPA. Open International Bidding is required to be used over specified financial thresholds and in other cases listed. Conditions for use of the different procurement methods are set out and safeguards are in place to prohibit inappropriate narrowing of competition through fractioning of contracts (use of lots). The range of competitive and less competitive procurement procedures is good and sufficiently wide to ensure delivery in a manner which should ensure value for money whilst also maintaining underlying principles including fairness, transparency, proportionality and integrity.

Summary of findings

Procurement methods are clearly and unambiguously established at an appropriate hierarchical level. s.15(1)(a) PPA lists eight methods for procurement of goods, other services and works. These are: (1) open advertised bidding (which may be national or international, with pre or post qualification and single or two stage), (2) restricted bidding, (3) request for sealed quotations, (4) direct procurement, (5) community or end-user participation, (6) departmental execution, (7) competitive negotiations and (8) electronic reversion auctions.⁴⁹ In addition, the PPA provides for use of "Sandbox for innovative technologies" and design contests. S.15(1)(b) PPA lists three methods for procurement of consultancy services.

PPA requires use of the Open Advertised Bidding method for procurement of goods, other services and works, except in specified cases. Open International Bidding is required for high value contracts with an estimated value exceeding MUR 200 million for goods, works and other services and MUR 10 million for consultancy services and also in cases where there is lack of domestic competition or failed open national bidding, subject to procedural safeguards.

⁴⁹ Finance (Miscellaneous Provisions) 2021, Act No.15 of 2021, Official Gazette of Mauritius No.121 of 5 August 2021.

The conditions of use of less competitive and non-competitive procurement methods are set out in the PPA and elaborated in the PPR. They are a mixture of minimum/maximum thresholds and defined circumstances permitting use of a particular procurement method. There are limits on the discretion available to public bodies and individual procurement officers in deciding which procurement method to use, reducing the availability of procurement methods that limit competition. The legal framework permits the fractioning of contracts (use of lots). Use of lots is subject to safeguards to prevent use in a manner which limits competition.⁵⁰

Emergency procurement is not a procurement method listed in s.15 PPA. Provisions on Emergency Procurement are set out in s.21 PPA. They include a requirement that the scope of the emergency procurement shall as far as possible be limited to the period of emergency, so that appropriate competitive procurement methods may be utilised at the conclusion of the emergency period. PPA was amended in 2021,⁵¹ responding to learning drawn from the response to the COVID-19 pandemic, to permit a public body, in cases of extreme urgency, to purchase goods and procure works, consultancy services and other services “by such procurement method as may be prescribed subject to specified conditions and additional record keeping, publication and reporting requirements”.

Sub-indicator 1(c) - Advertising rules and time limits

Assessment criteria

The legal framework meets the following conditions:

- (a) The legal framework requires that procurement opportunities are publicly advertised, unless the restriction of procurement opportunities is explicitly justified (refer to indicator 1(b)).
- (b) Publication of opportunities provides sufficient time, consistent with the method, nature and complexity of procurement, for potential bidders to obtain documents and respond to the advertisement. The minimum time frames for submission of bids/proposals are defined for each procurement method, and these time frames are extended when international competition is solicited.
- (c) Publication of open tenders is mandated in at least a newspaper of wide national circulation or on a unique Internet official site where all public procurement opportunities are posted. This should be easily accessible at no cost and should not involve other barriers (e.g. technological barriers).
- (d) The content published includes enough information to allow potential bidders to determine whether they are able to submit a bid and are interested in submitting one.

Main strengths All open advertised bidding procurement opportunities must be publicly advertised on the e-PS, ensuring high levels of transparency of opportunity. Procurement documents are also available through e-Ps, thus enabling potential bidders to determine at the outset their ability and interest in submitting a bid. Time frames for submission of bids are to set with a view to maximising competition, taking into consideration the complexity of the procurement.

Summary of findings

The procurement legal framework requires that open advertised bidding procurement opportunities are publicly advertised on e-PS and, in specified cases, in national newspapers, international media, and public procurement portal. The e-Ps is easily accessible, with a user-friendly interface and at no cost. The legal

⁵⁰ Circular No.11 of 2016 Guidance on Award of Public Contracts by Lots.

⁵¹ s.73 of the Finance (Miscellaneous Provisions) 2021.

framework imposes a general requirement that the time allowed for submission of bids is set with a view to maximising competition, taking into account matters such as complexity, reasonable timescales for the bidder to prepare his bid, gather all relevant documents, obtain clarifications (if any) and submit documents by post or otherwise⁵². There are KPIs for Procurement Lead times, which vary according to the method and complexity of the procurement.

There is no provision requiring extensions of time specifically where international competition is solicited but this issue is adequately addressed by the combination of mandatory use of e-PS, publication obligations and requirements to take into account complexity and bidder needs in setting the time period for submission of bids. The standard information provided in the Invitation for Bids (IFB) Notice and the procurement documents accessible from the e-PS are sufficient to allow potential bidders, including foreign bidders, to determine whether they are able to submit a bid and are interested in submitting one.⁵³

Sub-indicator 1(d) - Rules on participation

Assessment criteria

The legal framework meets the following conditions:

- (a) It establishes that participation of interested parties is fair and based on qualification and in accordance with rules on eligibility and exclusions.
- (b) It ensures that there are no barriers to participation in the public procurement market.
- (c) It details the eligibility requirements and provides for exclusions for criminal or corrupt activities, and for administrative debarment under the law, subject to due process or prohibition of commercial relations.
- (d) It establishes rules for the participation of state-owned enterprises that promote fair competition.
- (e) It details the procedures that can be used to determine a bidder's eligibility and ability to perform a specific contract.

Main strengths Bidder registration on e-PS, which is required for participation in procurement, is straightforward. The legal and regulatory framework has a clear rule for administrative debarment with a strong emphasis on due process. Eligibility requirements for participation of state-owned enterprises as bidders promote fair competition.

Summary of findings

The legal framework establishes that participation of interested parties is fair and based on qualification and in accordance with rules on eligibility and exclusion, underpinned by the principle of non-discrimination. The PPA provides that a bidder shall be allowed to participate in procurement proceedings without regard to his nationality and permits public bodies to accept "equivalent" documents and self-certification of compliance with eligibility requirements from a foreign bidder. Use of e-PS is mandatory and this requires bidder registration. Registration requirements for the e-PS are straightforward and provisional registration with the Construction Industry Development Board (CIDB) is permitted for foreign bidders. Current domestic advantage, domestic preference and reserved contracts provisions are limited in application and not excessive. In October 2021, new CIDB regulations ("CIDB Collaboration

⁵² S.32(1) PPA and Circular No.8 of 2008

⁵³ IFB Notices and Documents sampled and downloaded from e-PS, July 2021.

Regulations”) came into force requiring foreign bidders to collaborate with local contractors and consultants in the delivery of specified works and works-related consultancy services and in some cases limiting the level of participation of foreign consultants.

The PPA and the PPR do not list eligibility requirements and do not explicitly list, as ground for ineligibility, convictions by final judgement for offences related to participation in criminal organisations or offences relating to terrorism, money laundering, child labour or trafficking. Eligibility requirements and the process to be applied by public bodies to determine eligibility are best understood by reference to PPO Guidelines, in conjunction with the relevant Standard Bidding Document. “Exclusion” has a particular meaning in the context of the Mauritius legal framework which permits a public body to exclude a bidder from participation in procurement processes undertaken by that public body for a period of up to 6 months, on the grounds of prior poor performance of a contract. The legal framework sets out the steps required for a public body to exclude a supplier and is linked to a supplier performance review system.

The legal framework provides for administrative debarment, subject to due process. s.53(1) PPA lists eleven grounds on which the Director of the Procurement Policy Office may suspend, debar or disqualify a bidder from participation in public procurement, for a period of up to five years, subject to procedural safeguards. The Procurement Policy Office website home page includes a “Quick Link” to the list [Register] of Suspended-Debarred-Disqualified Suppliers⁵⁴ as well as Notices of Suspension, debarment or disqualification.

The Standard Bidding Documents include provisions concerning participation of state-owned enterprises in procurement, providing that they are eligible only if they can establish that they are legally and financially autonomous and operate under commercial law and that they shall not be dependent agencies of the Employer public body.

Substantive or material Gaps

Sub-indicator 1(d)(b) Rules on participation

- **List of eligibility requirements in PPA/PPR:** The rules on eligibility are not sufficiently clear. It is important for potential bidders, bidders and other stakeholders to clearly understand the eligibility requirements and the legal basis for those requirements. The PPA and the PPR do not set out a list, or lists, of eligibility requirements. Eligibility requirements are set out in the SBDs but not in higher level documents in the legal hierarchy.
- **Restrictions on participation of foreign bidders:** Restrictions on participation of foreign bidders are likely to undermine economy and efficiency of the system. The CIDB Collaboration Regulations, effective from October 2021, require foreign bidders to collaborate with local contractors/consultants in the delivery of construction works and specified construction related consultancy services and introduce harsh sanctions for breach. These provisions create a potential barrier to entry for foreign participants. The CIDB Collaboration Regulations limiting the level of participation of foreign consultants is likely to be a disincentive to participation. These combined measures will reduce ease of doing business for foreign contractors/consultants and may have a negative impact on competition and value for money, particularly in markets where there is already limited competition. (See Indicator 9(b) for indicators concerning levels of competition).

⁵⁴ <https://ppo.govmu.org/Pages/Suspended-Debarred-Disqualified-Suppliers.aspx> accessed 05 October 2021

Sub-indicator 1(e) - Procurement documentation and specifications

Assessment criteria

The legal framework meets the following conditions:

- (a) It establishes the minimum content of the procurement documents and requires that content is relevant and sufficient for suppliers to respond to the requirement.
- (b) It requires the use of neutral specifications, citing international norms when possible, and provides for the use of functional specifications where appropriate.
- (c) It requires recognition of standards that are equivalent, when neutral specifications are not available.
- (d) Potential bidders are allowed to request a clarification of the procurement document, and the procuring entity is required to respond in a timely fashion and communicate the clarification to all potential bidders (in writing).

Main strengths There is large and comprehensive collection of standard bidding documents for both paper-based procurement and procuring using the e-PS which provide options to ensure that the content and is both relevant and sufficient whilst not being overly complicated. The legal and regulatory framework encourages the use of functional specifications. Technical specifications must not be prepared with the effect of eliminating or restricting competition or discriminating against eligible suppliers, including requiring the recognition of equivalent standards. Bidders are able to request bid clarification and receive responses from the public body using an online bid query function on the e-Ps.

Summary of findings

The Procurement Policy Office issues procurement documents for *mandatory use* by every public body implementing procurement, which establish the minimum content of procurement documents and include sections which cannot be altered by public bodies. There is a comprehensive collection of Standard Bidding Documents (SBDs) plus standard conditions of contract (all in Word format) which can be downloaded from the Procurement Policy Office website, Standard Bidding Documents page⁵⁵. The content of the Standard Bidding Documents varies according to the nature and complexity of the contract to be procured. In some cases, standard conditions of contract are included in the SBD, in other cases standard conditions may be incorporated by reference. Public bodies must not alter the sections in the SBDs dealing with Instructions to Bidders and General Conditions of Contract.

There are no provisions in the PPA or PPR requiring the use of “neutral” specifications. However, Directive No.11 Technical Specifications, requires that public bodies shall not use any technical specifications or descriptions with the effect of eliminating or restricting competition or discriminating against eligible suppliers and provides that performance-based descriptions and definitions (functional specifications) shall be used wherever possible. The Directive also confirms that descriptions and definitions of procurement requirements may be formulated in terms of international and national standards and requires recognition of equivalent standards. These requirements flow through into the SBDs.

The legal framework gives potential bidders the opportunity to request clarification of procurement documents using the e-PS Prebid query function. There is also written guidance and an explanatory

⁵⁵ <https://ppo.govmu.org/Pages/Standard-Bidding-Documents.aspx> accessed 31 July 2021.

YouTube video on how to submit a Prebid query, which can be accessed using a link from the e-PS system⁵⁶. All queries are anonymized by default, with responses published on the e-PS.

Sub-indicator 1(f) - Evaluation and award criteria

Assessment criteria

The legal framework mandates that:

- (a) The evaluation criteria are objective, relevant to the subject matter of the contract, and precisely specified in advance in the procurement documents, so that the award decision is made solely on the basis of the criteria stipulated in the documents.
- (b) The use of price and non-price attributes and/or the consideration of life cycle cost is permitted as appropriate to ensure objective and value-for-money decisions
- (c) Quality is a major consideration in evaluating proposals for consulting services, and clear procedures and methodologies for assessment of technical capacity are defined.
- (d) The way evaluation criteria are combined, and their relative weight determined should be clearly defined in the procurement documents.
- (e) During the period of the evaluation, information on the examination, clarification and evaluation of bids/proposals is not disclosed to participants or to others not officially involved in the evaluation process.

Main strengths The legal framework mandates that the award decision is made solely on the basis of criteria stipulated in the procurement documents and provides for use of criteria based on life-cycle costing. Quality is a major consideration in evaluating proposals for consulting services.

Summary of findings

The criterion for award of contracts for goods, works and other services is lowest evaluated substantive or materially responsive bid which meets the qualification criteria specified in the prequalification or bidding documents. The PPA requires that every bid shall be evaluated according to the criteria and methodology set out in the bidding documents.

The PPA provides that in appropriate cases and subject to regulations to that effect, bidding documents may provide for qualifications and evaluation criteria based on life-cycle costing, although in practice life-cycle costing is not generally used. Quality is a major consideration with evaluation criteria for technical proposals normally including experience, adequacy of methodology and work plan, qualifications and competence of staff and provides further suggested sub-criteria.

Sub-indicator 1(g) - Submission, receipt and opening of tenders

Assessment criteria

The legal framework provides for the following provisions:

- (a) Opening of tenders in a defined and regulated proceeding, immediately following the closing date for bid submission.

⁵⁶ e-procurement website accessed and video watched 1 February 2021.

- (b) Records of proceedings for bid openings are retained and available for review.
- (c) Security and confidentiality of bids is maintained prior to bid opening and until after the award of contracts.
- (d) The disclosure of specific sensitive information is prohibited, as regulated in the legal framework.
- (e) The modality of submitting tenders and receipt by the government is well defined, to avoid unnecessary rejection of tenders.

Main strengths The process for and timing of opening of tenders is clearly defined and regulated with records retained and available for review. There is strong emphasis on security and confidentiality of bids with clear provisions prohibiting disclosure of confidential or proprietary commercial information. The modality for submission and receipt of tenders is well defined and reflected in the instructions to bidders in the standard bidding documents.

Summary of findings

The process for opening tenders is subject to defined and regulated proceedings which are timed to coincide with deadlines for submission of bids or immediately following the closing date and time and information to be read out at bid opening is specified in the PPA. Provisions in the PPA and PPR on conduct of officials and confidentiality, require that information is treated as confidential during the period of evaluation and prohibit disclosure of confidential or proprietary commercial information. There are specific rules applying to confidentiality in electronic bidding. The legal framework sets out clear requirements for submission of bids in paper format and using the e-PS, which are reflected in the instructions to bidders in the standard bidding documents.

Sub-indicator 1(h) - Right to challenge and appeal

Assessment criteria

The legal framework provides for the following:

- (a) Participants in procurement proceedings have the right to challenge decisions or actions taken by the procuring entity.
- (b) Provisions make it possible to respond to a challenge with administrative review by another body, independent of the procuring entity that has the authority to suspend the award decision and grant remedies, and also establish the right for judicial review.
- (c) Rules establish the matters that are subject to review.
- (d) Rules establish time frames for the submission of challenges and appeals and for issuance of decisions by the institution in charge of the review and the independent appeals body.
- (e) Applications for appeal and decisions are published in easily accessible places and within specified time frames, in line with legislation protecting sensitive information.
- (f) Decisions by the independent appeals body can be subject to higher-level review (judicial review).

Main strengths The legal framework provides participants in procurement proceedings with the right to challenge decisions or actions taken by the procuring entity and also establishes a right of administrative review to the Independent Review Panel (IRP). It sets out clearly the grounds for challenge as well as when and how both a challenge and a subsequent application for administrative review (appeal) can be made.

Suspension of the award decision is automatic pending resolution of a challenge and review and the IRP has power to order or recommend an appropriate range of remedies.

Summary of findings

The legal framework provides a bidder who claims to have suffered, or to be likely to suffer, loss or injury due to a breach of a duty imposed on a public body or the Board by the PPA with the right to challenge decisions or actions taken by the procuring entity before entry into force of the procurement contract. The process and timescales for submission of a challenge, in writing, to the public body are set out in the PPA, being 7 days from notification of the award decision for contracts over MUR 15 million and 5 days in other cases. The Chief Executive officer of the procuring entity is required to issue a written decision on a challenge within 7 days of the filing of the application. Where the value of the procurement exceeds specified thresholds, meaning that the Central Procurement Board (CPB) vets the bidding documents prepared by the public body, conducts the evaluation and approves award of the contract, the public body (not the CPB) is the recipient of the challenge. S.45 PPA provides for a right of review to the Independent Review Panel, which is a body independent of the procuring entity, and specifies the circumstances where the entitlement to review arises. The right to challenge is not available in respect of a decision to challenge a decision to cancel a bidding process, Emergency Procurement and in other limited specified cases. There is no right to request review by the IRP under the PPP Act or BOT Act.

The PPA provides for automatic suspension of the procurement proceedings until the appeal is determined by the Independent Review Panel. The Independent Review Panel may order one or more of the following remedies, which are in line with good international practice: (a) prohibit the public body from acting or deciding in an unauthorised manner or from following an incorrect procedure; (b) recommend the annulment in whole or in part of any unauthorised act or decision of the public body; (c) recommend a re-evaluation of the bids or a review of the decision for an award. The IRP may also (d) recommend payment of reasonable costs incurred in participating in the bidding process where a legally binding contract has been awarded which, in the opinion of the Review Panel, should have been awarded to the applicant. The subsequent right of higher-level review is by way of application to the Supreme Court for Judicial Review of the decision making of the IRP. (See Indicator 13 for assessment of nature and enforceability of IRP decisions). A bidder has seven days from receipt of a public body's decision on a challenge, to apply to the IRP for review. It has five days to apply to the IRP for review in cases where a procurement contract has come into force. The IRP must determine the application for review within 30 days of receipt. IRP decisions are published promptly on a dedicated page on the Procurement Policy Office Website⁵⁷ and available to download free of charge in PDF format.

Substantive or material Gaps

Sub-indicator 1(h)(d) Challenge and appeal

- **The rules on time periods for submission of challenges and triggers for deadlines lack sufficient precision:** The PPA/PPR provide for challenges to be submitted within 7 days of the date of the notice of contract award. It is not clear from the PPA/PPR whether the calculation of the deadline is triggered by the issue of the notice by the public body or the receipt (or deemed receipt) of the notice by the bidder concerned. The PPA provides that in cases not triggered by the notice of contract award, the challenge shall be submitted “within such time as may be prescribed”. The rules refer to submission of a challenge within 5 days from the invitation to bid or from the opening of bids. There is, however, no reference to other possible stages such as pre-qualification and the rules are ambiguous.

⁵⁷ For example: 2021 Decisions:

<https://ppo.govmu.org/Pages/Independent%20Review%20Panel/Decisions-2021.aspx> accessed 26 September 2021.

Sub-indicator 1(h)(e) Right to challenge and appeal (review)

- **No publication of applications for appeal and no time frame for publication of decisions by IRP:**
Applications for review (appeal) are not published. Decisions of the Independent Review Panel are published promptly, on a dedicated page of the Procurement Policy Office website but no time frame for publication of decisions by the IRP is specified in the legal framework.

Sub-indicator 1(i) - Contract management

Assessment criteria

The legal framework provides for the following:

- (a) Functions for undertaking contract management are defined and responsibilities are clearly assigned.
- (b) Conditions for contract amendments are defined, ensure economy and do not arbitrarily limit competition.
- (c) There are efficient and fair processes to resolve disputes promptly during the performance of the contract.
- (d) The final outcome of a dispute resolution process is enforceable.

Main strengths Functions for undertaking contract management are defined and responsibility is clearly assigned to the end user. The conditions for contract amendments are clearly defined in the legal framework and there are safeguard provisions aimed to ensure that amendments do not alter the basic nature or scope of the contract and restricting increases in contract value which should ensure economy and encourage competition. Public bodies are required to publish notices of contract variations and amendments for contracts exceeding MUR 5 million. There is a variety of methods for resolution of disputes appropriate to contracts of different types and complexity and outcomes of dispute resolutions processes are enforceable.

Summary of findings

Guidelines on Procurement Structure in Public Bodies, June 2017, confirms at s.14 that the End User is responsible for managing contracts or assisting the designated contract manager as required. "End User" is defined as "an individual, department or divisions that requires the goods, services or works in order for it to undertake its operational functions." s.46 PPA Contents of contracts provides that any amendment to the contract, other than changes which do not alter the basic nature or scope of the contract, shall be expressly agreed by the partners in writing. Limitations on the extent to which contracts may be amended in terms of value, price adjustment provisions and transparency requirements help to ensure economy and prevent arbitrary limitation of competition. Public bodies are required to publish a contract award notices and notices of contract variations and amendments for contracts exceeding MUR 5 million. In practice, the updating is by means of publication of a new notice published on the website of the public body and the e-PS and there is no direct linkage with the original notice.

The PPA requires that a procurement contract shall include provision covering the procedure for dispute resolution. The PPR elaborate on this requirement and provisions flow through into the conditions of contract and Standard Bidding Documents. The types of dispute resolution provided for contractually vary according to the nature of the contract concerned. For example, providing for amicable resolution by direct informal negotiation followed by arbitration in the case of general conditions of contract for goods, with adjudication and then arbitration in the case of the general conditions of contract for works, and use

of FIDIC conditions for large or complex works. Mauritius acceded to the New York Convention on the Recognition and Enforcement of Arbitral Awards on 19 June 1996.

Sub-indicator 1(j) - Electronic procurement (e-Procurement)

Assessment criteria

The legal framework provides for the following:

- (a) The legal framework allows or mandates e-Procurement solutions covering the public procurement cycle, whether entirely or partially.
- (b) The legal framework ensures the use of tools and standards that provide unrestricted and full access to the system, taking into consideration privacy, security of data and authentication.
- (c) The legal framework requires that interested parties be informed which parts of the processes will be managed electronically.

Main strengths Use of the e-PS is mandatory for all open advertised bidding (with minimal exceptions). The e-PS is used for advertising, publication and provision of procurement documents, submission of bids and publication of contract award notices. There is unrestricted access to information on procurement opportunities and contracts awarded on the e-PS. The legal framework addresses key issues arising in the use of electronic methods such as standardised formats, technical requirements, privacy, security of data and authentication and procedures to grant access to the e-PS for those parts where registration is required. The e-Standard Bidding Documents, use of which is mandatory, describe the parts of the processes managed electronically through the e-PS.

Summary of findings

The legal framework mandates e-Procurement solutions for parts of the procurement cycle. s.26A PPA Electronic bidding process, provides that there shall be an electronic bidding system to receive and process bidding documents for evaluation and for the award of any procurement contract, in accordance with such regulations as may be made. The e-PS is a centralised portal that provides open access to procurement notices and bidding documents for open advertised bidding. Certain activities like preparing bidding documents and submissions are accessible after registration. Registration is through self-reporting information and is free. (See indicator 7). The e-PS allows for on-line evaluation of bids and in practice there is currently a process of transition from off-line to on-line evaluation. The e-Standard Bidding Documents, use of which is mandatory, describe the parts of the processes managed electronically through the e-PS.⁵⁸ Use of e-PS for all procurement exercises is mandatory for all public bodies with effect from January 1, 2021.⁵⁹ Exceptional use of paper-based procurement is permitted in specified cases and public bodies must keep a register of all procurement exercises not undertaken using the e-PS, with justifications, and provide quarterly returns to the Procurement Policy Office.

The legal framework addresses issues arising in the use of electronic methods such as standardised formats, technical requirements, privacy, security of data and authentication and procedures to grant access to the e-PS. The Public Procurement (Electronic Bidding System) Regulations 2015 (“e-Procurement Regulations”) set out provisions concerning the establishment of the Central Registration Body (CRB) and registration of suppliers; digital signature, encryption and decryption; confidentiality; common procurement vocabulary; use of e-PS to manage procurement requests; posting of the annual

⁵⁸ There are further provisions on electronic submission of bids in R.26 PPR.

⁵⁹ Directive No.47 Mandatory Use of e-Procurement System (e-PS) (21 August 2020).

procurement plan on the e-PS; preparation and release of electronic bidding documents; bid preparation, submission, opening, evaluation and approval of award; contract formation; and record keeping. The e-PS includes helpful, user-friendly videos and user manuals for bidders on how to access and use the e-PS. Registration is through self-reporting information and is free.

S.16 PPA provides that where open advertised bidding method is used, the invitation to bid or the invitation to pre-qualify shall be published in a national newspaper with wide circulation. Circular No.9 of 2016 confirms that the invitation to bid or invitation to prequalify shall also be posted on the public procurement portal.⁶⁰

Substantive or material Gaps

Sub-indicator 1(j)(a) Electronic procurement

- **Insufficient alignment between PPA/PPR and e-PS:** The PPA and PPR are not well aligned with the, now mandatory, use of e-PS. The PPA and PPR read as intended for use in paper-based procurement, which is understandable, as this reflects the history and development of the system. The e-Procurement Regulations address particular issues concerning the conduct of e-procurement. However, at points, the PPA and PPR are no longer well aligned with the practice of mandatory use of e-PS and thus potentially hinder correct understanding of the way in which e-PS is to be used.

Sub-indicator 1(k) - Norms for safekeeping records, documents and electronic data

Assessment criteria

The legal framework provides for the following:

- (a) A comprehensive list is established of the procurement records and documents related to transactions including contract management. This should be kept at the operational level. It should outline what is available for public inspection including conditions for access.
- b) There is a document retention policy that is both compatible with the statute of limitations in the country for investigating and prosecuting cases of fraud and corruption and compatible with the audit cycles.
- c) There are established security protocols to protect records (physical and/or electronic).

Main strengths Public bodies are under a statutory duty to record and preserve all documentation relating to any procurement proceeding, including electronic records, and contract management.

Summary of findings

There is no definition of “procurement documents” (including documents issued and received by the public body) in the PPA. s.50(3) PPA Duties of public bodies requires that every public body shall record and preserve all documentation relating to any procurement proceedings in such manner as may be prescribed. This requirement is elaborated upon in R.70 PPR Record keeping and reporting requirements,

⁶⁰ s.11 Public Procurement (Electronic Bidding System) Regulations 2015 provide that every public body shall prepare bidding documents and procurement notice through the e-procurement system. In practice, for Open Advertised bidding, the public procurement portal is used for publication in paper-based procurement, with e-PS now used for publication in procurement conducted using e-PS.

confirming that the records to be retained shall include documentation relating to the proceeding such as the invitation to bid, decision of award, work take-over certificate and any other information on the method of the supplier's completion of his commitment. The Public Procurement (Electronic Bidding System) Regulations 2015 section 17 Record keeping, requires every public body to keep electronic records of procurement proceedings for a period of not less than 5 years after completion of the relevant procurement proceedings. Fully audited Accounts Forms and receipts may be disposed of by destruction after 2 years after making arrangements with the Accountant General's Department. The destruction of procurement records is subject to the approval and direction of the National Archives and no minimum retention period has been prescribed.⁶¹ The Prime Minister's Office has issued Government Security Instructions applying to the protection of physical records. The e-PS provides for inbuilt security controls as per the security policy of the Government enforced by the IT Security Unit. The PPO has developed an IT Security Policy for the e-PS.⁶²

Substantive or material Gaps

Sub-indicator 1(k)(a) Norms for safekeeping records, documents and electronic data

- **There is no single comprehensive list of records and documents to be retained:** The preparation of full records and documents with policies for retention and security and clarity on rights of access are an important feature of a procurement system, for performance and internal and external control purpose, to ensure public accountability and provide a basis for review. There is no single comprehensive list of the records and documents to be retained. There is no guideline or other information published on what documents are available for public inspection, including conditions for access, either as part of the procurement legal framework or otherwise.

Sub-indicator 1(k)(b) Norms for safekeeping records, documents and electronic data

- **No procurement specific document retention policy:** There is no procurement specific document retention policy or explanation of how general document retention policies should be applied in the procurement context, applying to all procurements.

Sub-indicator 1(l) - Public procurement principles in specialised legislation

Assessment criteria

The legal and regulatory body of norms complies with the following conditions:

- (a) Public procurement principles and/or the legal framework apply in any specialised legislation that governs procurement by entities operating in specific sectors, as appropriate.
- (b) Public procurement principles and/or laws apply to the selection and contracting of public private partnerships (PPP), including concessions as appropriate.
- (c) Responsibilities for developing policies and supporting the implementation of PPPs, including concessions, are clearly assigned.

Main strengths Most of the entities in the utilities sector are subject to the PPA. There is specialized PPP and BOT legislation and a dedicated unit. The BOT Projects Unit is assigned with responsibility for developing policies and supporting the implementation of PPP and BOT Projects.

Summary of findings

⁶¹ Information provided by Procurement Policy Office, November 2021, in response to query raised by MAPS assessment team.

⁶² Information provided by Procurement Policy Office, November 2021, in response to query raised by MAPS assessment team.

There is no specialised legislation governing procurement by entities in the utilities sector. Most of the utilities in Mauritius are public bodies subject to the PPA, with exempt organisation provisions applying in some cases. A number of organisations active in the utilities sector are set up pursuant to GtoG arrangements and/or operate on a fully commercial basis, so the PPA does not apply. See Indicator 1(a)(b) and Indicator 6(a)). The specialist PPP Act and BOT Act require projects to be structured to ensure value for money. The legislation provides for use of competitive methods of procurement and, in the case of PPP projects, non-competitive methods. Responsibility for developing policies and supporting the implementation of PPPs lies with the BOT Projects Unit, in accordance with provision of the PPP and BOT legislation. In practice, no contracts have been awarded under the PPP or BOT legislation.

Substantive or material Gaps

Sub-indicator 1(l)(b) Principles applying to PPP/BOT procurement

- **Principles underlying PPP and BOT legislation:** The PPP and BOT legislation does not include explicit provisions setting out underlying principles to apply to conduct of the procurement of all PPP and BOT projects, such as transparency and fairness.

Pillar I Indicator 1: Overview of Substantive or Material Gaps - with Risk Classification and Recommendations, plus Suggestions for Improvement

Explanatory Note on Tables: Overview of Substantive or Material Gaps – with Risk Classification and Recommendations plus Suggestions for Improvement:

- Substantive or Material Gap – short summary only (see summary analysis above for fuller description).
- Red Flags, marked with a red asterisk*, are assigned for Substantive or Material Gaps that impede the main goals of procurement and that cannot be mitigated directly or indirectly or could lie outside the sphere of public procurement⁶³.
- Risk classification (Low=L, Medium=M or High=H) is assigned according to the degree of risk they may pose to the system,⁶⁴ as evaluated by the Assessment Team.
- *Suggestions for improvement:* In some cases, although no substantive or material gaps have been identified so no formal recommendations are included in the assessment of the sub-indicator, the MAPS assessment team has made “suggestions for improvement”. Suggestion for improvement are proposed to help guide the Government of Mauritius in the strategic planning process for future public reform to clarify the vision, goals and time frame to improve the public procurement system⁶⁵.

The above Explanatory Note applies to all Tables in this Report titled “Overview of Substantive or Material Gaps with Risk Classification and Recommendations plus Suggestions for Improvement”, covering all 14 Indicators under Pillars I to IV.

Sub-indicator	Substantive or Material Gap Red Flag *	Risk	Recommendation
1(a)(d)	Complexity of legal framework reduces overall transparency and clarity	M	Transparency and clarity of the overall legal framework to be substantially improved to ensure that those working with or seeking to understand the procurement legal framework

⁶³ MAPS Methodology 2018, paragraph 24.

⁶⁴ MAPS Methodology 2018, paragraph 41.

⁶⁵ MAPS Methodology 2018, paragraph 42.

			<p>in practice are able to easily identify relevant provisions and supporting guidance. This should also enhance compliance.</p> <p>At its simplest, this could mean, for example, using the same numbering for provisions in the PPA and the PPR so that cross referencing is much easier. An annotated version of the PPA may also assist. A compendium of information, perhaps using an IT interface, could be provided to link PPA and PPR provisions with relevant addition information in Directives, Circulars, Guidelines and SBDs. Ideally, documents on the Procurement Policy Office should be in machine-readable format and the search-engine for Procurement Policy Office website should have a better interface, permitting free-text and key word searches across the site. Preparation of “issue based” or “thematic” collections of documents is recommended so that stakeholders are presented with a collection of documents of direct relevance to a particular legal provision or issue</p>
1(d)(b)	Restrictions on participation of foreign bidders create a barrier to entry *	H	Revoke the CIDB Collaboration Regulations
1(d)(c)	No list of eligibility requirements in PPA/PPR:	L	List and clearly designate eligibility requirements in the PPA/PPR.
1(h)(d)	The rules on time periods for submission of challenges and triggers for deadlines lack sufficient precision.	L	Rules on process and timeframes for issuing decisions, submission of challenges and triggers for deadlines to be reviewed and amended to ensure clarity for bidders seeking to challenge decisions by public bodies at any stage of procurement proceedings.
1(h)(e)	No publication of applications for appeal and no time frame for publication of decisions by IRP	L	<p>To further enhance transparency of and confidence in the review (appeal) system, publish applications for review (appeal) within specified (short) period of receipt.</p> <p>To increase legal certainty of the review (appeal) system, introduce provisions into PPA specifying deadline for publication of IRP decisions.</p>
1(j)(a)	Insufficient alignment between PPA/PPR and e-PS	M	Undertake a critical review of the PPA, PPR, e-Procurement Regulations and other procurement legal framework documents including Guidelines and SBDs, with the aims to

			(1) better align the legal framework documents for use of e-PS in practice; and (2) prepare an easy to understand, consolidated guidance on e-Procurement requirements for the parts of the procurement cycle to which use of e-PS applies.
1(k)(a)	No single comprehensive list of records and documents to be retained	L	Prepare and publish a comprehensive list for use at operational level of records and documents to be retained. The list should cover the entire procurement process, including contract management, for both paper based and electronic procurement. The list should also outline what is available for public inspection including conditions for access.
1(k)(b)	No procurement specific document retention policy	L	Prepare and publish a procurement specific document retention policy or explanation of how general document retention policies should be applied in the procurement context, for all procurement.
1(l)(b)	Lack of specific requirements to comply with underlying general principles for procurement of PPP and BOT projects	M	Review and amend PPP and BOT legislation [to assess fitness for purpose] and, in particular, to ensure that underlying principles of competition, transparency, fairness and value for money are expressed to apply.

Suggestions for improvement	
Sub-indicator	
	Scope and application and coverage of the legal and regulatory framework
1(a)(a)	Improved clarity and greater certainty on status of non-binding issuances: The MAPS Assessment team received comments from some stakeholders during the assessment process expressing uncertainty as to the extent to which Circulars, in particular, are binding on public bodies and which issuances take precedence. The legal provisions set out a hierarchy for PPA, PPR, Regulations and Directives but further information could be provided in order to further improve clarity and certainty for all stakeholders, including public bodies and bidders. Consider providing simple explanatory notes or other guidance on hierarchy, precedence in the event of conflict and the extent to which public bodies need to take into account non-binding/advisory documents including Directives and Circulars.
1(a)(a)	Principles/objectives of public procurement: It is increasingly common to see provisions in public procurement legislation setting out the objectives underpinning the legislation.

	<p>Consider whether to adopt this approach in the future. These types of provisions may be incorporated within the main body (operative provisions) of the legislation or in a preamble, depending upon local legislative drafting tradition/practices. See, for example: preamble to UNCITRAL Model Public Procurement Law and Guide to Enactment General Remarks; COMESA Public Procurement Regulations, s.4 General Procurement Principles; EU Directive on Public Procurement 2014/24/EU, A.18 and Recital 1.</p>
1(a)(b)	<p>Presentation of coverage of PPA: The way in which coverage is presented starts negatively, by first referencing exclusions/exemptions.</p> <p>Consider whether the message, in terms of coverage of the PPA, could be strengthened by switching the order, to start s.3 by stating that PPA applies to all procurement effected by a public body (conveying a message of presumption of coverage) and then move on to describe exclusions/exemptions from coverage.</p>
1(a)(b)	<p>“Low value” contracts thresholds: The PPA does not refer to a threshold financial value below which competitive procurement methods are not required. This is currently addressed in the Direct Procurement provisions in the PPA.</p> <p>For improved clarity, consider including specific provision in the PPA clearly stating that there is/are threshold/s below which competitive procurement methods are not required. Other provisions in the PPA may apply to these “low value” contracts, such as underlying principles and specified transparency and reporting requirements. The actual financial threshold/s may be specified at a lower level in the legal hierarchy, such as in the PPR.</p>
1(a)(b)	<p>Exempt organization provisions: Use of the term “exempt organization” is confusing for readers not familiar with the system and seeking to understand the coverage of the public procurement legal framework. This is because, save in the case of ICAC, these public bodies are not fully exempt from the application of the PPA. It is only specified contracts awarded by the public bodies listed which are exempt. Whilst the definition of “exempt organization” as elaborated in the PPR explains this, the term itself is not helpful. Clarity of coverage is further hindered by the way in which identifying both public bodies and exempt organizations, requires cross references between provisions/schedules in both the PPA and PPR.</p> <p>Consider, in reviewing the PPA, how to improve clarity and certainty as to coverage in general and with particular reference to exempt organization provisions. GoM could, for example, consider referring to and specifying exempt or excluded “activities” or “exempt contracts” of listed public bodies.</p>
1(a)(b)	<p>Publication of information about conduct of procurement under exempt organization provisions: In order to increase transparency and accountability and improve public confidence as to proper expenditure of public funds, consider requiring exempt organizations to publish on their websites summaries of the rules and processes which apply to procurement falling within exempt organization provisions. This could, for example, take the form of simple “user guides” for bidders.</p>
1(a)(b)	<p>Greater use of flexibilities under exempt organization provisions: Procurement falling within the exempt organization provisions can be conducted using flexible</p>

	<p>procurement methods and tools which help to promote enhanced competition and better, more innovative, procurement outcomes. There are already more flexible procurement methods and tools available under the PPA but the MAPS assessment team understands that these are not commonly used by exempt organizations, who tend to stick with more “traditional” methods of procurement.</p> <p>Consider capacity building measures, such as guidelines and practical training, to support increased use of greater flexibilities by public bodies in general and by public bodies procuring under the exempt organization provisions, in particular. These could include establishment and use of framework agreements with mini-competitions, e-reverse auctions and other more dynamic forms of purchasing as well as considering development of hybrid procurement methods for procurement under the exempt organization provision, to promote innovation and improved procurement outcomes including sustainable outcomes.</p>
1(a)(c)	<p>Calculation of thresholds for PPP projects: The calculation of the thresholds for direct procurement and for reference to the CPB for PPP projects (and BOT projects) is made using the capital costs of the project, excluding operation and maintenance costs. It is not uncommon in long term PPP type arrangements for operation and maintenance costs to exceed capital costs over the life of the contract. Calculation by reference to capital costs thus has the potential to allow for some contracts with significant full lifetime costs to fall within the direct award provisions and/or avoid referral to the CPB.</p> <p>Consider whether this method of calculation remains appropriate, both in the context of PPP and BOT.</p>
1(b)	Procurement methods
1(b)(a)	<p>Sandbox for innovative technologies: Consider adding Sandbox for innovative technologies to the list of procurement methods, if it is intended to be treated as a method of procurement.</p>
1(b)(a)	<p>Design contests: Consider adding Design contests, if it intended to be treated as a method of procurement. Consider also setting out some basic requirements for conduct of design contests. See, for example, some of the Design Contest provisions at A. 33 EU Directive 2014/24/EU.</p>
1(b)(a)	<p>Direct procurement: PPA and PPR should be correctly aligned so that s.25 PPA refers also to use of the Direct Procurement method for consultancy services</p>
1(d)	Rules on participation
1(d)(c)	<p>Ineligibility on the grounds of conviction by final judgment for organised crime, terrorism, money laundering, child labour and trafficking offences: The MAPS Methodology for assessment of this indicator requires that firms or individuals that have been subject to conviction by final judgment for specified types of offences shall be excluded from participation [i.e. be ineligible to participate]. The specified types of offences relate to participation in a criminal organization; terrorist and terrorism related offences; money laundering or terrorist financing; child labour; and all forms</p>

	<p>of trafficking in human beings. Although there is legislation in place addressing such matters, the procurement legal framework does not explicitly list these circumstances as grounds for ineligibility from participation.</p> <p>Consider referencing and listing in PPA/PPR grounds for ineligibility due to conviction by final judgment for specified organised crime, terrorist and trafficking offences (participation in a criminal organization; terrorist offences or offences linked to terrorist activities, or inciting or aiding or abetting or attempting to commit such an offence; money laundering or terrorist financing; child labour; and all forms of trafficking in human beings.)</p>
1(d)(c)	<p>Grounds for debarment: Regulation 3 of The Public Procurement (Disqualification) Regulations 2009 lists five grounds for disqualification. The Public Procurement (Suspension and Debarment) Regulations 2008 do not list the grounds for suspension and debarment. S.53 PPA does not distinguish between the grounds.</p> <p>Consider improved clarity on this issue either by amending PPA (preferable) or amending Suspension and Debarment Regulations to refer to the grounds for Suspension and Debarment under the Public Procurement (Suspension and Debarment) Regulations 2008.</p>
1(d)(c)	<p>Ineligibility lists of international institutions: The Procurement Policy Office website page with the list of Suspended-Debarred-Disqualified Suppliers includes links to ineligibility lists published by the Asian Development Bank, the European Bank for Reconstruction and Development, the Inter-American Development Bank Group and the World Bank Group. Suggest a review of the links to add other current and relevant lists, such as the African Development Bank.</p>
1(d)(d)	<p>SOE participation as bidders in public tenders: The rules on participation of state-owned enterprises in public tenders are set out in the SBDs and User’s Guides (using the term “government owned enterprises”). The term “government owned enterprises” is found in standard IFB bidding documents, upon which the SBDs are based but it is not entirely clear which bodies it is intended to cover in Mauritius. There are references in the procurement and wider legal framework to, variously, “state-owned enterprises” (used in the Mauritius Code of Corporate Governance and Declaration of Asset (State-owned Enterprises) Regulations 2109)), “statutory corporations” (financial and non-financial) and “parastatal bodies” (some of which are government owned corporations). Consider including provisions in primary or secondary legislation setting out conditions for participation of these entities as bidders in public procurement, in order to raise the profile of these requirements. Consider also reviewing the procurement legal framework to ensure that defined terms used correctly capture bodies which is it intended to cover and to use terms which are consistent with those used elsewhere in the procurement and wider legal framework.</p>
1(e)	Procurement documentation and specifications
1(e)(d)	<p>Right of bidders to request clarification: This is an important right for bidders. Consider increasing the profile of this right and improving clarity by including a short provision in the PPA confirming the right of bidders to seek clarification and including</p>

	standard provisions concerning times scales and responses in the PPA or the PPR. See, for example, Article 15 of UNCITRAL Model PP Law.
1(f)	Evaluation and award criteria
1(f)(e)	Specific provisions on standstill: The provisions PPA/PPR in the PPA create a “standstill” type period although it is not expressed as such and there is no provision expressly prohibiting award of the contract during the 7-day period prescribed. Consider updating these provisions in line with current models of practice, for example to introduce more overtly the concept of “standstill”, expressly prohibit award during the standstill period, expand upon the debriefing information to be proactively provided to participants in respect of the contract award decision. See, for example, A.22 UNCITRAL Model Law on Public Procurement. Consider also presenting the different requirements for notification of award for contracts according to threshold values in one consolidated document
1(h)	Right to challenge and appeal
1(h)(a)	Decision to proceed with direct procurement: It is unclear whether a decision to proceed to direct procurement (with no competition and thus no aggrieved bidder) falls within the jurisdiction of the IRP. The system would benefit from clarity on this point.
1(h)(b)	Expand provisions on remedies: The remedies available are described quite broadly in s.45 PPA. Consider whether to expand upon these provisions and, for example, provide specifically for some/all of the remedies listed in the UNCITRAL Model Law Chapter VIII, s67(9), which goes into more detail.
1(h)(c)	Matters not subject to review by IRP – decision to cancel a procurement procedure: It is possible that in some cases public bodies may use the provisions permitting cancellation of a procurement procedure under s.39 PPA in order to manipulate the outcome of a procurement, particularly as there is no right of challenge or appeal in respect of such a decision. Consider whether, to improve overall confidence in the system, a right to challenge and appeal is provided for in defined cases of cancellation of a procurement procedure.
1(h)(c)	BOT/PPP Projects: IRP has no jurisdiction in respect of procurement of PPP/BOT projects. Consider expanding jurisdiction of the IRP to cover this subject matter. This measure needs to be considered in conjunction with addressing the GAPS identified.
1(h)(d)	User guide for challenge and review: The only comprehensive information on process for challenge and review is in the PPA/PPR and is consequently expressed in formal terms. Consider publishing a user-friendly guide for bidders/stakeholders on how to submit appeals/applications for review to the IRP, conduct of appeals/review, how appeals will be conducted. This could include confirmation that there is no requirement for legal representation and that cases can be paper-based with no absolute

	requirement for a hearing. In practice, this could, perhaps, be tied in with planned roll out of e-PS challenge/review function.
1(h)(d)	Conduct of appeal(review) process: Stakeholders mentioned the high cost of pursuing proceedings through the IRP, primarily due to the perceived necessity for hearings in person, legal representation and related legal fees. It is possible that bidders do not seek review of decisions because of the costs of the appeal process which, as a matter of practice, involve both hearings and legal representation. In order to improve accessibility, consider whether IRP should proactively offer to conduct IRP reviews on basis of paper-based assessment, without hearings and also consider the possibility of offering remote/virtual hearings. This may also help to speed up decision making.
1(i)	Contract management
1(i)(b)	Contract amendments: Improve transparency and accountability by ensuring that the full “life history” of the contract can be easily tracked including variations and amendments after contract award
1(l)	Procurement principles in specialized legislation
1(l)(c)	Location of BOT Projects Unit: s.4 BOT Act and s.3 PPP Act provide that the BOT Projects Unit shall be within the Procurement Policy Office. The internal agreement for the Unit to work under the aegis of the Ministry of Finance makes sense, particularly bearing in mind the potential for conflict of interest between the Procurement Policy Office and the BOT Projects Unit in terms of project specific advisory activities of the Unit. Consider amending the PPA so that the location of the BOT Projects Unit is correctly described. The PPA should be reflects the new arrangement. ⁶⁶

Indicator 2. Implementing regulations and tools support the legal framework

This indicator verifies the existence, availability and quality of implementing regulations, operational procedures, handbooks, model procurement documentation and standard conditions of contract. Ideally the higher-level legislation provides the framework of principles and policies that govern public procurement. Lower-level regulations and more detailed instruments supplement the law, make it operational and indicate how to apply the law to specific circumstances.

Sub-indicator 2(a) - Implementing regulations to define processes and procedures

Assessment criteria (a) There are regulations that supplement and detail the provisions of the procurement law, and do not contradict the law.
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⁶⁶ Clarification provided by PPO to MAPS Assessment Team on April 12, 2022 confirms that the BOT Projects Unit is located in PPO only for administrative and budget allocation purposes.

- (b) The regulations are clear, comprehensive and consolidated as a set of regulations readily available in a single accessible place.
- (c) Responsibility for maintenance of the regulations is clearly established, and the regulations are updated regularly.

Note: The PPA provides for the issuance, pursuant to the PPA, of both ministerial Regulations and Procurement Policy Office Directives and so both Regulations and Directives are assessed for the purposes of this sub-indicator.

Main strengths The Regulations and Directives are clear and comprehensive and readily available to download using dedicated tabs on the PPO website. The Procurement Policy Office is responsible for maintenance of the Regulations and Directives and they are updated regularly.

Summary of findings

S.61(1) PPA provides that the Minister may, on the recommendation of the Procurement Policy Office, make such regulations as it thinks fit for the purposes of the PPA. There are seven core Regulations made by the Minister, pursuant to s.61 PPA, including the PPR. The PPA and PPR and other ministerial Regulations provide for the Procurement Policy Office to issue Directives on prescribed or specified matters. There are currently 61 Directives listed on the Procurement Policy Office website⁶⁷, issued over the period 2008 to 2021, although not all remain in force. Directives set out step-by-step “instructions” on particular issues.⁶⁸ Regulations and Directives are regularly reviewed and updates are generally published promptly.

Sub-indicator 2(b) - Model procurement documents for goods, works, and services

Assessment criteria

- (a) There are model procurement documents provided for use for a wide range of goods, works and services, including consulting services procured by public entities.
- (b) At a minimum, there is a standard and mandatory set of clauses or templates that reflect the legal framework. These clauses can be used in documents prepared for competitive tendering/bidding.
- (c) The documents are kept up to date, with responsibility for preparation and updating clearly assigned.

Main strengths There is a comprehensive set of model procurement documents (Standard Bidding Documents (SBD)) available which cover different types of procedures and contract values, different subject matter and also specialist procurement such as cleaning, health sector goods, security, single stage procurement of IT, security and scavenging services.

Summary of findings

There is a comprehensive set of model procurement documents (Standard Bidding Documents (SBD)) covering a wide range of goods, works and services, including consulting services procured by public

⁶⁷ As at 14 December 2021.

⁶⁸ <https://ppo.govmu.org/Pages/Directives/Directives.aspx>

entities. The SBDs and General Conditions of Contract (GCC) can be downloaded free of charge, in Word format, and are easily accessed from the Procurement Policy Office website and e-PS website. Use of SBDs is mandatory for competitive tendering/bidding. Public bodies are required to ensure that they use the updated versions of the SBDs, as posted on the Procurement Policy Office website and they must not alter the sections in the SBDs dealing with instructions to bidders and GCC. The Procurement Policy Office is responsible for issuing and updating the SBDs. Updated documents are issued regularly.

Substantive or material Gaps

Indicator 2(b)(a) Model procurement documents

- **Lack of alignment of SBDs with rest of procurement legal frameworks:** There is a lack of alignment between the SBDs and the rest of the procurement legal framework, reducing clarity and consistency. This arises primarily as a result of reliance on international financing institutions' model documents which are not fully tailored for domestic use and/or not always updated to reflect developments elsewhere in the procurement legal framework, as would be expected in a mature procurement system. For example, some terms defined in the PPA/PPR are not used in the SBDs and the introduction into the PPA of provisions on abnormally low bids are not sufficiently well reflected in SBDs.

Sub-indicator 2 (c) - Standard contract conditions

Assessment criteria

- (a) There are standard contract conditions for the most common types of contracts, and their use is mandatory.
- (b) The content of the standard contract conditions is generally consistent with internationally accepted practice.
- (c) Standard contract conditions are an integral part of the procurement documents and made available to participants in procurement proceedings.

Main strengths There are standard contract conditions for most common types of contracts, either as an integral part of the SBDs or incorporated into the SBDs by clear reference to standard contract conditions, which are easily accessible to participants. The SBDs/standard contract conditions contain the basic required content specified in the PPA and are generally consistent with internationally accepted practice.

Summary of findings

There are standard contract conditions for most types of contracts and General Conditions of Contract, and their use is mandatory. Contract conditions are either contained within the SBDs made available to participants in procurement proceedings or incorporated by reference, with the referenced conditions of contract easily available from the Procurement Policy Office website. Content is generally consistent with internationally accepted practice. There is also provision for use of Special Contract Conditions, where relevant.

Sub-indicator 2(d) - User's guide or manual for procuring entities

Assessment criteria

- (a) There is (a) comprehensive procurement manual(s) detailing all procedures for the correct implementation of procurement regulations and laws.
- (b) Responsibility for the maintenance of the manual is clearly established, and the manual is updated regularly

Main strengths Manuals have been published to cover procurement of goods, works and consultancy services. Responsibility for maintenance of the manuals lies with the Procurement Policy Office.

Summary of findings

There are procurement manuals (Guides) issued by the Procurement Policy Office setting out step-by-step guidance on the procedures for procurement of works (Guide to Procurement of Works, October 2020), works and goods (Evaluation Guide, May 2014) and consultancy services (Evaluation Guide, July 2011). There is no procurement manual for other services. The Procurement Policy Office is responsible for the formulation of procedures, instructions, technical notes and manuals for the implementation of the PPA. Manuals have been published to cover procurement of goods, works and consultancy services, but not for other services. The manuals are not comprehensive and do not cover the whole procurement cycle.

Substantive or material Gaps

Indicator 2(d)(b) User's guide or manual for procuring entities

- **User's guides/manuals not updated or complete:** The procurement manuals are some years old and have not been updated recently, in particular to refer to electronic procurement. The manuals do not cover the whole procurement cycle and do not cover all procurement as there is no manual for other services.

Pillar I Indicator 2: Overview of Substantive or Material Gaps: with Risk Classification and Recommendations plus Suggestions for Improvement

Sub-indicator	Substantive or Material Gap	Risk	Recommendation
	Red Flag *		
2(b)(a)	Lack of alignment of SBDs with rest of procurement legal framework	L	Review and update of all SBDs to fully align with the rest of the procurement legal framework.
2(d)(b)	User's guides/manuals have not been updated and do not cover all types of procurement and the whole procurement cycle.	L	Produce revised/new manuals (guides) to align with current provisions of legal framework including use of e-PS, to cover all subject matter of procurement and the entire procurement cycle.

Suggestions for improvement	
Sub-indicator	
2(b)	Model procurement documents

2(b)(c)	Functions of the Procurement Policy Office: S.7 PPA Functions of the Procurement Policy Office do not explicitly refer to the Procurement Policy Office undertaking ongoing review and updating. Consider including more explicit provisions concerning the functions of the Procurement Policy Office vis-à-vis review and updating SBDs.
2(d)	User's guide or manuals
2(d)(b)	S.7 PPA Functions of the Procurement Policy Office do not explicitly refer to the Procurement Policy Office undertaking ongoing review and updating user's guides or manuals. Consider including more explicit provisions in s.7 PPA concerning the functions of the Procurement Policy Office vis-à-vis review and updating.

Indicator 3. The legal and policy frameworks support the sustainable development of the country and the implementation of international obligations

This indicator assesses whether horizontal policy objectives, such as goals aiming at increased sustainability, support for certain groups in society, etc., and obligations deriving from international agreements, are consistently and coherently reflected in the legal framework, i.e., whether the legal framework is coherent with the higher policy objectives of the country.

Sub-indicator 3(a) - Sustainable Public Procurement (SPP)

<p>Assessment criteria</p> <p>(a) The country has a policy/strategy in place to implement SPP in support of broader national policy objectives.</p> <p>(b) The SPP implementation plan is based on an in-depth assessment; systems and tools are in place to operationalise, facilitate and monitor the application of SPP.</p> <p>(c) The legal and regulatory frameworks allow for sustainability (i.e. economic, environmental and social criteria) to be incorporated at all stages of the procurement cycle.</p> <p>(d) The legal provisions require a well-balanced application of sustainability criteria to ensure value for money.</p>
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Summary of findings

There is currently no policy/strategy in place to implement SPP in support of broader national policy objectives and thus no implementation plan or systems and tools in place to operationalise, facilitate and monitor the application of SPP. Some initial steps have been made in the context of activities of the National Audit Office, including Performance Audit of implementation of national agreed targets linked to UN Sustainable Development Goal 12.7, which aims at promoting public procurement practices which are sustainable, in accordance with national policies and priorities. Development of SPP policy/strategy is at an early stage, with the 2021 Budget process resulting in a requirement on the Procurement Policy Office to introduce a sustainable public procurement framework to ensure public bodies considers the environmental and social impact of their procurement decisions. The framework will be implemented in a phased manner.

Although the legal framework allows for lifecycle costing in certain cases and FIDIC based SBDs provide for some sustainability issues to be taken into account in evaluation, overall, the legal and regulatory framework does not provide for sustainability to be incorporated at all stages of the procurement cycle, legal provisions concerning application of sustainability criteria are limited and in practice sustainability criteria are rarely, if ever, applied.

Substantive or material Gaps

Sub-indicator 3(a) Sustainable Public Procurement – the following Gap applies to all criteria in sub-indicator 3(a)

- **No SPP policy or implementation plan and lack of SPP provisions in the legal framework:** Currently there is no policy/strategy in place to implement SPP and thus no implementation plan and there are systems and tools in place to operationalise, facilitate and monitor the application of SPP. The legal and regulatory framework does not allow for sustainability to be incorporated at all stages of the procurement cycle and legal provisions concerning well-balance application of sustainability criteria are lacking.

Indicator 3(b) - Obligations deriving from international agreements

Assessment criteria

Public procurement related obligations deriving from binding international agreements are:

(a) clearly established

(b) consistently adopted in laws and regulations and reflected in procurement practice

Main strengths Procurement related obligations deriving from international agreements are clearly established and are consistently adopted in the public procurement framework and wider legal framework, where relevant.

Summary of findings

Mauritius is a signatory, has ratified or acceded to numerous multilateral conventions and treaties⁶⁹ including conventions and treaties giving rise to obligations in the context of public procurement. Mauritius has been a WTO member since 1 January 1995 and Member of GATT since 2 September 1970. Mauritius is a beneficiary of the GSP Scheme. Mauritius is not a party to the GPA. It is not listed as being in the process of accession to the GPA⁷⁰. Mauritius is a party to a number of regional trade agreements including COMESA (Common Market for Eastern and Southern Africa) which has specific set of Regulations concerning harmonisation of public procurement, issued pursuant to the COMESA Treaty. The COMESA

⁶⁹ A list of multilateral Conventions/Treaties to signed/ratified/acceded by Mauritius is available to download from the website of the Attorney General's Office

<https://attorneygeneral.govmu.org/Documents/Documents/14-CONTREAT%20%281%29.pdf> accessed 21 September 2021.

See also: Mauritius Trade Agreements from Ministry of Foreign Affairs, Regional Integration and International Trade <https://foreign.govmu.org/Pages/ITD/International-Trade-Division.aspx> and Government Website Mauritius Trade Easy accessed 6 January 2021. <http://www.mauritiustrade.mu/en/trade-agreements>

⁷⁰ WTO GPA Website accessed 9 October 2021.

https://www.wto.org/english/tratop_e/gproc_e/memobs_e.htm

Public Procurement Regulations⁷¹. The public procurement legal framework in Mauritius is aligned with the requirements of those Regulations.

Mauritius has been a member of the International Labour Organization since 1969 and has ratified all 8 fundamental conventions⁷², with national legislation referencing ILO obligations such as the Employment Relations Act 2008. In the context of environmental considerations, Mauritius has also, for example, ratified the United Nations Framework Convention on Climate Change, Kyoto Protocol and Paris Agreement⁷³ with related national legislation such as the Climate Change Act 2020.

Pillar I Indicator 3: Overview of Substantive or Material Gaps: with Risk Classification and Recommendations plus Suggestions for Improvement

Sub-indicator	Substantive or Material Gap Red Flag *	Risk	Recommendation
3 (a)	There is no policy/strategy in place to implement SPP in support of broader national policy objectives, no implementation plan, system or tools and legal/regulatory framework lacks sustainability provisions	L	PPO /GoM to implement SPP as stated in Budget Papers of 2021 and further develop SPP. This should include a clear implementation plan to cover introduction of systems/tools to operationalise, facilitate and monitor the application of SPP as well as changes to the legal/regulatory framework to allow for sustainability to be incorporated at all stages of the procurement cycle and introduction of legal provisions ensuring well-balance application of sustainability criteria.

3.2. Pillar II - Institutional Framework and Management Capacity

Pillar II assesses how the procurement system defined by the legal and regulatory framework in a country is operating in practice, through the institutions and management systems that make up overall governance in its public sector.

Pillar II evaluates how effective the procurement system is in discharging the obligations prescribed in the law, without gaps or overlaps. It assesses: i) whether it is adequately linked with the country's public finance management system; ii) whether institutions are in place in charge of necessary functions; and iii)

⁷¹ COMESA Public Procurement Regulations, Legal Notice No.3 of 2009, COMESA Official Gazette Volume 15 No.3 of 09 June 2009. <https://www.comesa.int/wp-content/uploads/2020/05/2009-Gazette-Vol.-15-No3.pdf>

⁷² ILO website accessed 24 October 2021.

https://www.ilo.org/dyn/normlex/en/f?p=1000:11200:15975249111906:::P11200_INSTRUMENT_SORT:2

⁷³ Confirmation of ratification of United Nations Framework Convention on Climate Change, Kyoto Protocol and Paris Agreement. <https://unfccc.int/process/parties-non-party-stakeholders/parties-convention-and-observer-states>

whether the managerial and technical capacities are adequate to undertake efficient and transparent public procurement processes.

Summary of Pillar II

There are strong institutional arrangements for the normative/regulatory function with the PPO responsible for formulation of policies, issue of Standard Bidding Documents, Regulations, Directives and Guidelines as well as training of public bodies and suppliers among others. The PPO also set up and manages the e-PS. PPO is the body authorised to proceed with suspension, disqualification or debarment of suppliers under the PPA. The Central Procurement Board is a strong central body with expertise in deciding procurement of major contracts. There is a well-constituted Independent Review Panel. Public Bodies have the responsibility to carry out their respective procurement in compliance with the PPA.

In order to strengthen PFM system and project implementation, MOFEPD has issued a circular on Oct 26, 2021 under the provisions of Section 22 of Finance and Audit Act setting up Project Implementation and Monitoring Agency (PIMA) under MOFEPD headed by a Director, who shall be assisted by a multi-disciplinary team of professionals to address impediments in the implementation of capital projects and ensure that these impediments are expeditiously dealt with and projects completed in time. Accounting Officers of public bodies are required to designate public officers to report to PIMA on the implementation status of projects/programs and budgetary measures under their purview. There is a strong workforce of 340 officials from procurement and supply officer's cadre in the government.

There is strong leadership and political commitment to using e-Procurement and the country is transitioning from paper-based procurement system to e-Procurement System (e-PS) which has been e-operational since 28 September 2015. Use of e-PS is mandatory since 1 January 2021.

Despite a strong institutional arrangement in terms of normative and regulatory functions, there are “silos” of responsibilities leading to diffused accountability for effective and efficient functioning of the public procurement system.

Indicator 4. The public procurement system is mainstreamed and well- integrated with the public financial management system

This indicator focuses on how well integrated the procurement system is with the public financial management system given the direct interaction between procurement and financial management, from budget preparation to planning treasury operations for payments.

Sub-indicator 4(a) - Procurement planning and the budget cycle

Assessment criteria

The legal and regulatory framework, financial procedures and systems provide for the following:

- (a) Annual or multi-annual procurement plans are prepared, to facilitate the budget planning and formulation process and to contribute to multi-year planning.
- (b) Budget funds are committed or appropriated in a timely manner and cover the full amount of the contract (or at least the amount necessary to cover the portion of the contract performed within the budget period).

(c) A feedback mechanism reporting on budget execution is in place, in particular regarding the completion of major contracts.

Main strengths In accordance with Regulation 10 of Public Procurement Regulations 2008 (last updated on 26 November 2021), a public body shall engage in procurement planning in order to ensure that procurement is carried out within financial estimates allocated to it and public body shall at the beginning of every financial year prepare a master procurement plan to cover the entire life of the project. This includes multi-year planning.

Summary of findings

Chapter X of the Constitution deals with finances including the Consolidated Fund, authorization of expenditure, contingencies, the appointment, payment and reporting lines for Director of Audit and whose office shall be a public office, as well as public debt. The Finance and Audit Act of 2008 has been amended on a number of occasions. This provides the basics for public financial management. The legislation is supported by a number of Financial Instructions (which have the status of a legislative instrument and Treasury and MOFEPD Circulars plus the Financial Management Manual (1990).

R.10 PPR requires that a public body at the beginning of every financial year, prepare an annual procurement plan, publish on its website and periodically update and revise it. It also requires that in planning procurement of a major contract, the public body shall *inter alia* take into account identification and assessment of the need for the procurement, conduct market research, identify amount and sources of financing, decide contracting approach and structure, possible aggregation of procurement requirements taking into account factors such as achieving economies of scale and optimizing use of procurement and contract administration resources, select appropriate procurement method including reasons for use of a procurement method other than open bidding and any possible combination of package of task or contract and determine and identify contract administration resources and responsibility. A public body may establish a Committee of Needs in accordance with instructions issued by the Procurement Policy Office, to plan any individual procurement identified in its annual procurement plan.

In the cases sampled by the MAPS assessment team, however, procurement planning was undertaken in only 53% of cases and in only 30% of these cases an update was carried out, as illustrated below (Figure 9).

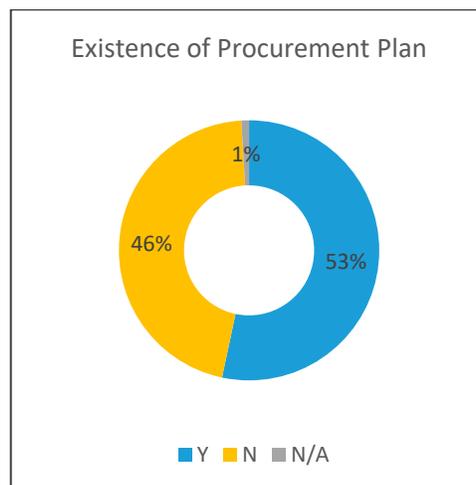


Figure 9: Cases sampled in MAPS Assessment - evidence of procurement plan

The evaluation based on sample cases appears to show that planning is not carried out on a recurrent basis and, when done, is not regularly updated.

As per Financial Instructions No.1 of 2019 on Capital Project Process Manual (FM KIT), MOFEPD has constituted the Public Investment Management Unit (PIMU) and the Project Planning and Monitoring Unit (PPMU). As per Project Appraisal and Process Flow Chart of this Manual, for example for major projects (defined as above Rs 100 million), the public body may start preparation of detailed design and bidding documents and proceed with land acquisition as required. Launching of bids by public body and implementation of the project will be subject to budget provisioning. Where there is significant change in project scope/nature/cost, MOFEPD may request the public body to seek cabinet approval. After Cabinet approval, MOFEPD provides financial clearance for the launching of bids and implementation of the project subject to budget provisioning.

The Public Sector Investment Program (PSIP) is a database of public sector capital projects, kept at the level of MOFEPD, which is expected to be implemented over a 5-year period. It enumerates the Government investment plan for the next 5 years, including funded projects and those in the pipeline. Capital projects included in the PSIP should be prioritized by Public Bodies based on their state of preparedness, affordability, and financing secured.

Project Planning and Monitoring Unit (PPMU) is required to be set up in Ministries/Departments for major spending ministries and department (currently 6 ministries/departments listed) and will be responsible, inter-alia, to: (a) prepare draft Terms of Reference (TOR) for hiring consultants; (b) assist in project preparation to be submitted to MOFEPD; (c) assist in the preparation of all relevant documents in respect of the procurement process; (d) participate in the evaluation of bids; and (e) manage and monitor project implementation.

Project Implementation and Monitoring Agency (PIMA): MOFEPD has issued a circular on Oct 26, 2021 under the provisions of Section 22 of Finance and Audit Act setting up PIMA under MOFEPD headed by a Director, who shall be assisted by a multi-disciplinary team of professionals in fields such as architecture, engineering, quantity surveying, economics, accountancy, environment, physical planning and ICT. PIMA will work in close collaboration with ministries, public sector entities, private sector to address impediments in the implementation of capital projects and ensure that these impediments are expeditiously dealt with and projects completed in time. Accounting Officers of public bodies are required to designate public officers to report to PIMA on the implementation status of projects/programs and budgetary measures under their purview.

Substantive or material gaps

Sub-indicator 4(a)(a) Procurement planning and the budget cycle

- **Procurement System not well integrated with public financial management system in e-PS:** There is lack integration of system from budget preparation to planning treasury operations for payments in e-PS, even though e-PS is operational since 28 September 2015 and use of e-PS is mandatory since 1 January 2021.
- **Recurrent costs:** Based on PEFA 2015, there is no evidence of sector or ministerial medium term strategy document being in place which reflects substantially complete costs for recurrent and

investment expenditure and there is a weak link between investment budget and forward expenditure estimates related to recurrent cost (Scores of C on Indicator PI-12)

Sub-indicator 4(a(c) Feedback mechanism on completion of major contracts

- **Lack of feedback mechanism to monitor implementation of major contracts:** Procurement process which starts from the time need is identified till need is satisfied includes facilities being put to effective use after award of contract. Based on NAO of 2019-20, “Value for Money not obtained” for various projects where several years after award of contract facilities were not put to effective use in particular for information technology systems in various ministries.

Sub-indicator 4(b) - Financial procedures and the procurement cycle

Assessment criteria

The legal and regulatory framework, financial procedures and systems should ensure that:

- (a) No solicitation of tenders/proposals takes place without certification of the availability of funds.
- (b) The national regulations/procedures for processing of invoices and authorization of payments are followed, publicly available and clear to potential bidders.

***Quantitative indicator to substantiate assessment of sub-indicator 4(b) assessment criterion (b):**

- invoices for procurement of goods, works and services paid on time (in % of total number of invoices).

Source: PFM systems.

Main strengths In accordance with document “ Procurement Structure in Public Bodies” issued by PPO (version June 2017) under Point 5 (1) as Procurement Duties of an Accounting Officer is inter alia responsible and accountable for ensuring that all the procurement proceedings of the procuring entity is conducted in accordance with the PPA and under Point 5 (2) (c) to ensure the availability of funds prior to the commencement of any procurement activity or designate officer(s) to whom this function may be entrusted;

Summary of findings

As per Directive No. 22 of PPO dated 21 May 2015, and pursuant to Regulation 10, public bodies are required to prepare their Annual Procurement Plan at the beginning of every financial year. Due to the change in financial year from Jan/Dec to July/June, public bodies are required to submit their Annual Procurement Plan to PPO by latest 15th July of each year. In accordance with document “Procurement Structure in Public Bodies at Point 4 “Establishment of Committee of Needs”, a Procuring Entity should, as and when necessary, establish a Committee of Needs responsible for – (a) analyzing, consolidating, standardizing and approving the requirements of the Procuring Entity, while ensuring availability of funds, and (b) preparing the Annual Procurement Plan of the Procuring Entity.

Regulation 62 of PPR 2008 requires prompt payment, which stipulates that (i) payments due to the supplier shall be made in accordance with the deadlines specified in the procurement contract, failing which, the supplier shall be compensated by payment of interest in accordance with the provisions of the procurement contract; and (ii) Where the procurement contract provides for a prompt payment discount, such a discount shall be applied if the public body makes payment in accordance with the terms of the prompt payment discount provision.

PEFA 2015 on predictability of the availability of funds for commitment of expenditure indicates a score of “A”, which shows full compliance. NAO report of 2019-2020, does not point out availability of funds and timely payment of invoice as a constraint in timely implementation of projects.

Based on Annual Report of the Accountant General for Financial Year 2019-2020, as per Audit Certificate of National Audit Office that other than points in NAO’s report, that “nothing has come to my attention that causes me to believe that the financial management principles laid down at Section 16 of the Finance and Audit act have in all respects, not adhered to”.

Related to any instances of delayed payment, the Report of the Director of Audit on the Accounts of the Government for Financial Year 2019-2020, the section on “Deficiencies in Contracts Management” indicates abnormally long delays in the completion of projects, and in some cases, for years and situations of non-verification of authenticity of Performance and Advance Payment securities, but not specifically to instances of delayed payment. There were instances reported by NAO on slow disbursement in some sectors.

Substantive or material Gaps

Lack of integration of pre-award activities with post award implementation:

Related to contract implementation there appears to be a disconnect between pre-award and post award activities, where after contract award sufficient attention is not given to contract administration leading to long delays or failure of contracts as per NAO report.

Pillar II Indicator 4: Overview of Substantive or Material Gaps: with Risk Classification and Recommendations plus Suggestions for Improvement

Sub-indicator	Substantive or Material Gap Red Flag *	Risk	Recommendation
4(a)(a)	Procurement System not well integrated with public financial management system in e-PS	M	e-PS and Financial Management System to be enhanced for a well-integrated system public financial management system. This will require system enhancement.
4(a)(a)	Weak link between investment budget and forward expenditure estimates related to recurrent cost	M	Financial Instruction No 1 of 2019 issued by MOFED to be followed to incorporate in investment project costing and budgeting, operating/recurrent cost over the project life cycle.
4(a)(c)	Abnormally long delays in completion of the projects as per NAO report in particular for contracts for information technology systems of ministries	M	The newly constituted PIMA under MOFEPD to address impediments in the implementation of capital projects through suitable monitoring and integration of

			resources to undertake pre-award and post award activities to cover the Specific study required to address issues in procurement of information technology systems.
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Suggestions for improvement	
Sub-indicators 4(a) and 4(b)	Public Procurement system integrated with public finance management system
	For major projects, PIMA to work with PPO and relevant ministries and departments of public bodies on refining the Procurement Planning process to prepare a Project Procurement Strategy for Development (PPSD) to consider, among other things, the market situation, operational context to develop a “fit for purpose” procurement approach. PPO to provide a detailed guidance to public bodies to use a modern set of tools and techniques to achieve best Value-for- Money (VfM).

Indicator 5. The country has an institution in charge of the normative/ regulatory function

This indicator refers to the normative/regulatory function in the public sector and its proper discharge and co-ordination. The assessment of the indicator focuses on the existence, independence and effectiveness of these functions and the degree of co-ordination between responsible organizations. Depending on the institutional set-up chosen by a country, one institution may be in charge of all normative and regulatory functions. In other contexts, key functions may have been assigned to several agencies, e.g., one institution might be responsible for policy, while another might be in charge of training or statistics. As a general rule, the normative/regulatory function should be clearly assigned, without gaps and overlaps. Too much fragmentation should be avoided, and the function should be performed as a well-coordinated joint effort.

Sub-indicator 5(a) - Status and legal basis of the normative/regulatory institution function

<p>Assessment criteria</p> <p>The legal and regulatory framework, financial procedures and systems provide for the following:</p> <p>(a) The legal and regulatory framework specifies the normative/regulatory function and assigns appropriate authorities’ formal powers to enable the institution to function effectively, or the normative/regulatory functions are clearly assigned to various units within the government.</p>

Main strengths The legal and regulatory framework specifies the normative/regulatory functions of the Procurement Policy Office and assigns appropriate formal powers to enable it to carry out its functions.

Summary of findings

The Procurement Policy Office is entrusted with normative/regulatory tasks described in the MAPS methodology. The Procurement Policy Office (PPO) is a department under the aegis of the Ministry of Finance, Economic Planning and Development,⁷⁴ established as an independent body, pursuant to s.4 PPA. S.6 PPA allocates responsibility for policymaking and monitoring to the Procurement Policy Office, confirms its independent status and provides that the Procurement Policy Office is not operationally involved in conducting proceedings or resolving procurement disputes. The Procurement Policy Office may request information from and consult with the Central Procurement Board, Independent Review Panel and public bodies in the development of procurement policy. S.6(2) PPA provides that in the exercise of its functions the Procurement Policy Office shall act without fear or favour and shall not be subject to the direction or control of any other person or authority. s.7A PPA confirms powers of the Procurement Policy Office exercisable in the discharge of its functions.

The Procurement Policy Office has other functional roles as specified in the Build Operate Transfer Projects Act and the Public Private Partnership Act. The BOT Projects Acts establishes a BOT Projects Unit in the Procurement Policy Office to deal with BOT Projects. The PPP Act also attributes functions to the BOT projects unit (see Indicator 1(l)(c) for further detail). The BOT Projects Unit was located within the Procurement Policy Office but has recently moved to the Ministry of Finance, Economic Planning and Development⁷⁵

Indicator 5(b) - Responsibilities of the normative/regulatory function

Assessment criteria

The following functions are clearly assigned to one or several agencies without creating gaps or overlaps in responsibility:

- (a) providing advice to procuring entities
- (b) drafting procurement policies
- (c) proposing changes/drafting amendments to the legal and regulatory framework
- (d) monitoring public procurement
- (e) providing procurement information
- (f) managing statistical databases
- (g) preparing reports on procurement to other parts of government
- (h) developing and supporting implementation of initiatives for improvements of the public procurement system
- (i) providing tools and documents, including integrity training programmes, to support training and capacity development of the staff responsible for implementing procurement
- (j) supporting the professionalisation of the procurement function (e.g., development of role descriptions, competency profiles and accreditation and certification schemes for the profession)
- (k) designing and managing centralised online platforms and other e-Procurement systems, as appropriate.

⁷⁴ The PPO is listed as one of nine Departments of the Ministry of Finance, Economic Planning and Development <https://mof.govmu.org/Pages/Departments-and-Other-Bodies.aspx>

⁷⁵ Confirmed in MAPS assessment team meeting with Procurement Policy Office and Economic Development Board on 10 September 2021.

Main strengths Responsibilities of the normative/regulatory function are assigned to the Procurement Policy Office, without creating gaps or overlaps (but note concerns on “silos” of responsibilities in the overall functioning of public procurement system as explained at Indicator 6 and Gaps identified in Indicator 6). The PPO is ISO (ISO 9001:2015) certified since June 2018 and remains committed to maintain its Quality Management System in order to achieve its mission and satisfy its stakeholders. During the reported period, MSB carried out an external audit of PPO’s processes and renewed the ISO-Certification.

Summary of findings

s.7 PPA lists the functions of the Procurement Policy Office which include the following: provision of advice, formulation, review and development of policies relating to procurement, including directives, procedures, instructions, technical notes and manuals, for the implementation of the PPA as well as monitoring, facilitation of training and supporting professionalization as well as operating the e-PS.

The PPO is active in the fulfilment of its functions and continued its activities during the period of the COVID-19 pandemic, including responding to changed requirements for conduct of procurement due to the constraints of the COVID-19 pandemic (see Volume III for summary). The PPO provides advice to stakeholders by e-mail, letters or through meetings. During the reporting period covered by the PPO Annual Report 2019/2020: ⁷⁶ 298 written advices were provided to public bodies and the PPO registered 3,433 calls on the e-Procurement Help-Desk; in terms of monitoring, in October 2019, the PPO conducted desk-based compliance monitoring for Tertiary Education Commission and onsite compliance monitoring was carried out at the Mauritius Fire Rescue Service in June 2020; there were no cases of disqualification or debarment by the PPO; the PPO worked together with the Public Sector Business Transformation Bureau during the reported period to track the implementation of the e-Procurement System throughout Ministries and Departments.

Training was provided during the financial year 2019/2020 to 114 public officers involving 16 public bodies to conduct procurement either as Initiators/Preparers and Reviewer of Invitation for Bids or as Evaluators to carry out evaluation of Bids. Simultaneously, 255 suppliers were trained on the e-PS system⁷⁷. See indicator 14 for information on integrity training.

Sub-indicator 5(c) - Organization, funding, staffing, and level of independence and authority

Assessment criteria

- (a) The normative/regulatory function (or the institutions entrusted with responsibilities for the regulatory function if there is not a single institution) and the head of the institution have a high-level and authoritative standing in government.
- (b) Financing is secured by the legal/regulatory framework, to ensure the function’s independence and proper staffing.
- (c) The institution’s internal organization, authority and staffing are sufficient and consistent with its responsibilities.

⁷⁶ Annual Report 2019/2020, Procurement Policy Office.

<https://ppo.govmu.org/Documents/Annual%20Reports/Annual%20Report%202019-2020.pdf>

⁷⁷ Annual Report 2019/2020, Procurement Policy Office.

<https://ppo.govmu.org/Documents/Annual%20Reports/Annual%20Report%202019-2020.pdf>

Summary of findings

Functions of the Procurement Policy Office are defined under Section 7 of PPA 2006 (version of 13 Sep 2021) from item (a) to (l). Based on the functional structure of PPO there are four sections (organization chart as of November 2021 given at Volume III, ANNEX of this report) ⁷⁸

- Section 1- Legal matters and compliance
- Section 2- Capacity Building and Advisory
- Section 3- Procurement Template and Innovating Practices
- Section 4- Information Technology

The PPO is headed by a Director, and two independent Members appointed as indicated in the PPA 2006. As for the other staff supporting the Director, they are posted at the PPO coming from different cadres such as, Administrative, Procurement and Supply and Analysts/Senior Analysts/Lead Analysts. The budget provision as obtained from PPO reflects only part of the salary of staff and supporting staff; for example, Analyst/Lead Analysts are paid from the budget of the MOFEPD. In order to work out a sufficient annual budget for PPO, further discussion need to be held with the MOFEPD to come up with actual figures. As per Organogram of PPO of 11 Nov 2021, for the sections defined above, the senior/middle management positions are Non- Permanent Staff (or on deputation from MoFEPD) and there are several vacant positions on key tasks like Legal matters and complaints and Capacity Building Advisory.

Sub-indicator 5(d) - Avoiding conflict of interest

Assessment criteria

(a) The normative/regulatory institution has a system in place to avoid conflicts of interest.

*Recommended quantitative indicator to substantiate assessment of sub-indicator 5(d) assessment criterion (a)

- Perception that the normative/regulatory institution is free from conflicts of interest (in % of responses).

Source: Survey

Summary of Findings

Private sector survey results, on the question of problems with Conflict of Interest show that there is not a significant level of concern as to conflicts of interest in relation to the PPO, CPB or IRP, with 21 out of 29 respondents responding that there is no perceived conflict of interest. See summary of responses to the private sector survey presented below (Figure 10).

⁷⁸ PPL Website, organisational structure.

<https://ppo.govmu.org/Documents/Organisational%20Structure.pdf>

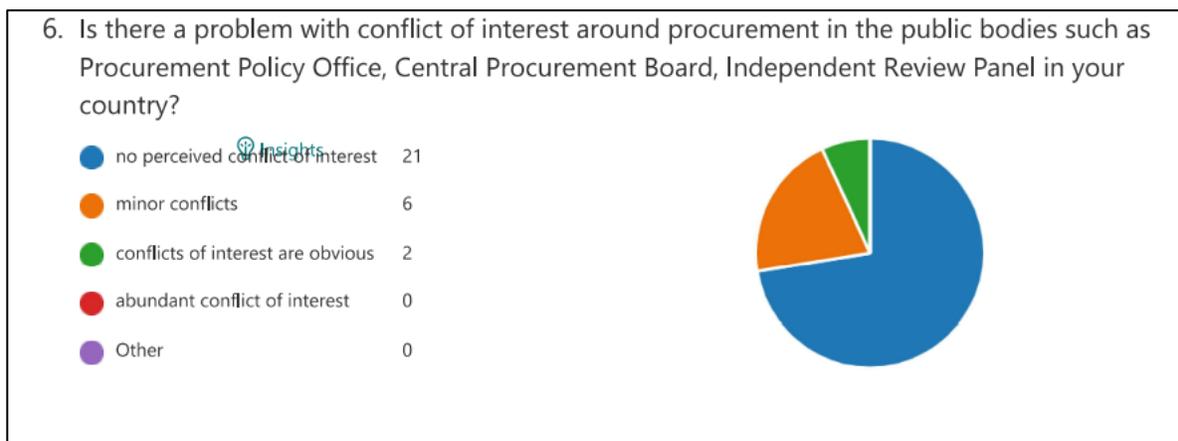


Figure 10: MAPS assessment private sector survey - conflict of interest

Pillar II Indicator 5: Overview of Substantive or Material Gaps: with Risk Classification and Recommendations plus Suggestions for Improvement

Suggestions for improvement	
Indicator 5	Normative and Regulatory functions
	<p>MOFEPD/PPO to carry out study on cost of doing business, sufficiency of budget and effectiveness and efficiency compared to mandate of three organizations namely PPO, CPB, IRP and benchmarking these with similar organizations in comparable economies</p> <p>Benchmark to be developed to determine effectiveness and efficiency of PPO/CBP/IRP</p> <p><i>Example for consideration of MOFEPD</i></p> <p>(i) for PPO Budget Spent compared to public procurement expenditure and customer satisfaction survey (public bodies, private sector, e- PS users, help desk users);</p> <p>(ii) for CPB - budget amount per transaction handled (each procurement case) and average turnaround time taken for review of bidding document and from bid receipt till finalization of award (plus customer satisfaction survey namely public bodies and private sector); and</p> <p>(iii) for IRP, budget amount and cost of transaction per complaint, average time to resolve complaint or within allowed period (plus customer satisfaction survey from public bodies and private sector)</p>
Indicator 5	Normative and Regulatory functions
	<p>MOFEPD/PPO to reconfigure work environment and to equip staff for more advanced use of technology and flexible home working post COVID -19 situation and renovation and modernization of office space/facilities.</p>

Indicator 6. Procuring entities and their mandates are clearly defined

This indicator assesses: i) whether the legal and regulatory framework clearly defines the institutions that have procurement responsibilities and authorities; ii) whether there are provisions for delegating authorities to procurement staff and other government officials to exercise responsibilities in the procurement process, and iii) whether a centralized procuring entity exists.

Sub-indicator 6(a) - Definition, responsibilities and formal powers of procuring entities

Assessment criteria

The legal framework provides for the following:

- (a) Procuring entities are clearly defined.
- (b) Responsibilities and competencies of procuring entities are clearly defined.
- (c) Procuring entities are required to establish a designated, specialised procurement function with the necessary management structure, capacity and capability.
- (d) Decision-making authority is delegated to the lowest competent levels consistent with the risks associated and the monetary sums involved.
- (e) Accountability for decisions is precisely defined.

* Quantitative indicator to substantiate assessment of sub-indicator 6(a) assessment criterion (c):

- procuring entities with a designated, specialised procurement function (in % of total number of procuring entities).

Source: Normative/regulatory function.

Strengths Responsibilities and formal powers of procuring entities are clearly defined and procuring entities are required to establish a Procurement Unit responsible for managing all procurement activities of the procuring entity. There are provisions for delegation of responsibility for lower value contracts. A procuring entity is responsible and accountable for all procurement activities within its mandate. Operational functions of public procurement in ministries and departments fall under the responsibility of officers of the Procurement and Supply Cadre.

Summary of findings

s.3 PPA Application of the Act provides that the PPA applies to any procurement effected by a “public body” s.2 PPA defines “public body” which “means any Ministry or the Government department”; and “includes (i) a local authority, (ii) a parastatal body and (iii) such other bodies specified in the [First] Schedule” of the PPA”. Ministries, government departments and local authorities are easily identified⁷⁹. The identification of parastatal bodies involves identifying whether an organisation is listed by name in [First Schedule] PPA and, if not, whether they fall within the definition of Parastatal body” for the purposes of the PPA⁸⁰. Parastatal body is defined in R.2 PPR as “an organisation established under an enactment

⁷⁹ See, for example, list of Ministries and Departments on Government Directory web pages:

<http://www.govmu.org/English/GovernmentBodies/Pages/default.aspx>

and list of local authorities on government website

<https://govmu.org/EN/infoservices/govadministration/Pages/localauthority.aspx>

⁸⁰ Parastatal “organisations” are listed on the Government Directory website (but not by reference to PPA Parastatal bodies coverage), with links to organisation websites

<http://www.govmu.org/English/GovernmentBodies/Pages/Parastatal-Organizations.aspx>

whether body corporate or not and which depends wholly or partly on government funding”. The Procurement Policy Office Annual Report 2019/2020 notes that there are 206 public bodies that fall under the purview of the PPA but a full list of all 206 bodies (listed by name) is not published on the Procurement Policy Office website.⁸¹ Procurement by very many, but not all, state-owned enterprises, including utilities, is subject to the PPA. In some cases, procurement by state-owned enterprises falls within the exempt organisation provisions.

A procuring entity is responsible and accountable for all procurement activities within its mandate. s.50 PPA provides that every public body shall be responsible for ensuring that procurement functions are carried out by persons trained and knowledgeable in procurement, in accordance with guidelines and qualification requirements prescribed or laid down by the Procurement Policy Office. s.3 Guidelines on the Procurement Structure in Public Bodies⁸² confirms that a procuring entity is responsible and accountable for all procurement activities within its mandate and in accordance with the PPA, its regulations and established procedures. ss.12 and 13 require the establishment of a Procurement Unit in every procuring entity responsible for managing all procurement activities of the procuring entity and obtain all required approvals. There are specific provisions permitting recourse to a parent ministry/other department/Procurement Policy Office for small organisations or where an organisation’s procurement volume is low, meaning that setting up a Procurement Unit is not justified. S 12(4) lists the functions of the Procurement Unit.

In accordance with Annual Report of PPO for 2019/2020⁸³: “The operational functions of public procurement in ministries and departments fall under the responsibility of the officers of the Procurement and Supply Cadre. This Cadre, headed by a Director and assisted by a Deputy Director, consists of some 450⁸⁴ officers, posted in different Ministries and Departments. The responsibility of the Cadre is to promote efficient and effective public procurement and supply systems based on international best practices; review and maintain an efficient process of warehousing and disposal; contribute to Mauritius’ economic development; provide all suppliers and bidders with equal opportunity/treatment; and ensure transparency in procedures, processes and decisions”

There are provisions allowing for delegation of decision making within a public body for low value procurement where such delegation would enable procurement to be effectively managed. For major contracts over specified thresholds the Central Procurement Board assumes a significant role in vetting documents, conducting evaluation, overseeing negotiations (where relevant) and approval of award, although the final award decision is taken by the public body itself.⁸⁵ The public body remains accountable for the conduct of the procurement (whether carried out by the public body itself or the CPB), being the body against whom a challenge and appeal to the IRP is made, and assumes contractual responsibility where a contract is awarded.

⁸¹ A comprehensive list of named public bodies in 2021 was provided by Procurement Policy Office to MAPS assessment team, October 2021 and list 207 public bodies. (not publicly available)

⁸² Procurement Structure in Public Bodies, Procurement Office, Procurement Guidelines, June 2017.

<https://ppo.govmu.org/Documents/Procurement%20Guidelines/Procurement%20Structure%20in%20Public%20Bodies.pdf>

⁸³ Annual Report 2019/2020, Procurement Policy Office.

<https://ppo.govmu.org/Documents/Annual%20Reports/Annual%20Report%202019-2020.pdf>

⁸⁴ Clarifications provided to MAPs assessment team by PPO during the November 2021 mission confirmed that the Procurement and Supply Cadre comprises 340 persons.

⁸⁵ In 2020 the EU provided technical assistance to the CPB to upgrade procurement systems to international norms, namely by including value for money in the evaluation process.

Substantive or material Gaps

Sub-indicator 6(a) (a) Procuring entities are clearly identified

- **Definition of public body:** The way in which a “public body” is defined lacks clarity. In particular, the reference within the definition of a public body to a further definition of “parastatal body”, combined with a lack of an easily identifiable authoritative list of public bodies and/or parastatal bodies for the purposes of the PPA, means that procuring entities (public bodies) are not sufficiently defined.

Sub-indicator 6(a)(d) &(e) Definition, responsibilities and formal powers of procuring entities – decision making and accountability

- **Disjointed institutional responsibilities for conduct and decision making in the full cycle of the procurement process for major contracts:** from planning/preparation, to selection, evaluation, contract award and contracts management. The manner in which the CPB operates and its interaction with public bodies on whose behalf it is conducting procurements, means that for major contracts, the institutional arrangements and responsibilities are disjointed.

In practice, for example, the public bodies undertake initial preparation of bidding documents and technical specifications and at this stage there is a lot of back-and-forth between the public bodies and CPB in reviewing these documents, often due to insufficiently well-informed preparation by the public body. The CPB does not, however, involve the public bodies in the selection and evaluation process. Information provided by the CPB to the public bodies about the particular procurement is extremely limited. The CPB does not provide the public bodies with the full bid evaluation report or copies of bids of unsuccessful bidders, even after the award process is over. This means that the public bodies carry the risks and both the short- and long-term responsibilities for conduct of procurements and outcomes of procurement in which they have had very limited involvement. This also means that there are missed opportunities to build capacity and understanding of public bodies to improve future procurements at all stages in the procurement lifecycle.

There appears to be a wider issue of lack of accountability in procurement and service delivery: accountability for service delivery should be the primary responsibility of public bodies, with support from and other actors such as the PPO and CPB, to assist and enable public bodies to discharge their responsibilities. In the procurement process and contract implementation, there are “silos” of responsibility with no focus on service delivery to the public, rather on compliance. In a related context based on Annual Report of MOFED for 2019-2020, on the subject of “Improving Accountability” percentage of Ministries submitting Annual Report on Performance is just 40% against a target of 100%. From a practical perspective, according to input from NAO provided on Oct 4, 2021 as a follow-up to the MAPS virtual implementation mission: “*Accountability of Decision Making in Mauritius*: There is no clearly written process put in place, from the time a ‘need is identified’ until the time when the ‘need is satisfied’. This includes Planning for the procurement, Selection of contractors, Award of contract, Contract management, Satisfactory delivery of goods/services and Clients’ satisfaction. Officials should be made responsible for the actions and decisions that they take in relation to procurement and for the resulting outcomes”.

Sub-indicator 6(b) - Centralised procurement body

Assessment criteria

(a) The country has considered the benefits of establishing a centralised procurement function in charge of consolidated procurement, framework agreements or specialised procurement.

(b) In case a centralised procurement body exists, the legal and regulatory framework provides for the following:

- Legal status, funding, responsibilities and decision-making powers are clearly defined.
- Accountability for decisions is precisely defined.
- The body and the head of the body have a high-level and authoritative standing in government.

(c) the centralised procurement body's internal organisation and staffing are sufficient and consistent with its responsibilities.

Main strengths Responsibility has been assigned to individual public bodies to conduct centralised procurement in respect of particular common use products. Framework agreements are also in use.

Summary of findings

R.46 PPR provides that the Procurement Policy Office may assign the responsibility for standardisation and bulk contracting of common use goods and services and the maintenance of a database of suppliers to any public body it deems appropriate. There is no *single* centralised body in charge of consolidated procurement, framework agreements or specialised procurement. Responsibility has been assigned for petroleum products, to MNIC [Ministry of National Infrastructure and Community Development]; and for firefighting equipment, to MCSAR (Ministry of Civil Service and Administrative Reforms). The MOFEPD has been appointed as lead agency for common use items, starting with two items on trial.⁸⁶

Framework agreements are also used. The Procurement Policy Office Annual Report 2019-2020 refers to twenty-plus framework agreements implemented since 2013. The Procurement Policy Office also refers to support (collaboration) it has provided to three institutions in 2019/2020, by way of review of framework agreements.

Pillar II Indicator 6: Overview of Substantive or Material Gaps: with Risk Classification and Recommendations plus Suggestions for Improvement

Sub-indicator	Substantive or Material Gap Red Flag *	Risk	Recommendation
6(a)(a)	Definition of public body lacks clarity	M	Simplify presentation of definition of public body to improve clarity. Clarity of coverage could, for example, be significantly improved by publication on the Procurement Policy Office website of either a full list of named public bodies subject to the PPA or a list of parastatal bodies subject to the PPA. The

⁸⁶ Information provided by Procurement Policy Office, November 2021, in response to query raised by MAPS assessment team.

			authoritative list could be reviewed and updated annually, or more frequently as necessary.
6(a)(c) & 6(a)(d)	Disjointed institutional responsibilities for major projects – role of CPB *	H	Review institutional arrangements by limiting/revising the role of the CPB to one of processing major contracts as a “agent” of public bodies with, as a minimum, full access to all documentation given to the procuring public body.
6(a)(c), 6(a)(d) & 6(a)(e)	Disjointed institutional responsibilities for major projects - improving accountability of public bodies and their capacity *	H	Increase thresholds for handling procurement major contracts by CPB so that public bodies assume active responsibility and increased accountability (consistent with the risks associated with monetary sums and ability of public bodies improved by handling such contracts
6(a)(c) & 6(a)(d)	Disjointed institutional responsibilities for major projects – improving preparation for procurement by public bodies *		Public bodies need to carry out adequate needs analysis and market research before launching bids and provide an assurance that the technical specifications and qualifications requirements are broad based and not restrictive. For major contracts, the results of their analysis may be provided to CPB, to avoid back-and-forth on approval process of the technical specification bidding documents
6(a)(c) & 6(a)(d)	Existence of “Silos” in information flow and handling of public procurement process and lack of accountability *	H	MOFED to develop an Accountability and Decision-making Mechanism (ADM) and remove “silos” of responsibilities by making public bodies/ministries fully accountable for public service delivery with other institutions like PPO and CPB to act as enablers (see above on disjointed responsibilities, comments from NAO on Oct 4, 2021).

Indicator 7. Public procurement is embedded in an effective information system

The objective of this indicator is to assess the extent to which the country or entity has systems to publish procurement information, to efficiently support the different stages of the public procurement process through application of digital technologies, and to manage data that allows for analysis of trends and performance of the entire public procurement system.

Sub-indicator 7(a) - Publication of public procurement information supported by information technology

7(a) – Publication of public procurement information supported by information technology

The country has a system that meets the following requirements:

(a) Information on procurement is easily accessible in media of wide circulation and availability. Information is relevant, timely and complete and helpful to interested parties to understand the procurement processes and requirements and to monitor outcomes, results and performance.

(b) There is an integrated information system (centralized online portal) that provides up-to-date information and is easily accessible to all interested parties at no cost.

(c) The information system provides for the publication of: *

- procurement plans
- information related to specific procurements, at a minimum, advertisements or notices of procurement opportunities, procurement method, contract awards and contract implementation, including amendments, payments and appeals decisions
- linkages to rules and regulations and other information relevant for promoting competition and transparency.

(d) In support of the concept of open contracting, more comprehensive information is published on the online portal in each phase of the procurement process, including the full set of bidding documents, evaluation reports, full contract documents including technical specification and implementation details (in accordance with legal and regulatory framework).

(e) Information is published in an open and structured machine-readable format, using identifiers and classifications (open data format). *

(f) Responsibility for the management and operation of the system is clearly defined.

* Quantitative indicators to substantiate assessment of sub-indicator 7(a) assessment criterion (c):

- procurement plans published (in % of total number of required procurement plans)
- key procurement information published along the procurement cycle (in % of total number of contracts)
- invitation to bid (in % of total number of contracts)
- contract awards (purpose, supplier, value, variations/amendments)
- details related to contract implementation (milestones, completion and payment)
- annual procurement statistics
- appeals decisions posted within the time frames specified in the law (in %).

Source: Centralised online portal.

* Recommended quantitative indicator to substantiate assessment of sub-indicator 7(a) assessment criterion (e):

- Share of procurement information and data published in open data formats (in %). Source: Centralised online portal.

Main strengths Tender advertisement for the electronic open competitive bidding is published on the e-PS and the advertisements for the paper-based procurements are published in the Public Procurement Portal, and bidding document templates are available on the e-PS.

Summary of findings

The e-Procurement System (e-PS) of Government of Mauritius with URL <https://eproc.publicprocurement.govmu.org>, is a centralized portal that provides information on procurement plans, IFB notices, e-tendering process, Addenda, Evaluation Report, contract Award information and many other procurement related information for all public bodies, bidding community as well as for the general public. Some information in e-PS is readily accessible without registration such as Procurement Notices and Bidding Documents for Open Advertising Bidding. But certain activities like preparing bidding documents and submissions are accessible after only after registration in the e-PS. Registration is through self-reporting information and is free of cost.

Information available on-line is not fully integrated. There is also the website of the Procurement Policy Office (<https://ppo.govmu.org>) where all information about procurement legislation, regulations, directives are hosted. Public Procurement Portal– All paper- based procurements are advertised on the Public Procurement Portal (<http://publicprocurement.govmu.org>). Certain public procurement exercises are still being done on paper either because the public body has not on-boarded the e-Procurement System yet or that the public body has relied on Directive 47 which allows for paper-based procurement in certain cases.⁸⁷

The e-PS provides for the publication of procurement plans but the percentage of procurement plans published in practice is low. Quantitative data indicate that only 5% of required procurement plans are published. Key procurement information published along the procurement cycle is not available.

Procurement notices for Open Advertised Bidding are published in media of wide circulation, informing suppliers the Reference Number of the Invitation for Bid (IFB), name of public body, brief details about the procurement, deadlines for submission of bids, closing and opening and URL where the bidding documents can be down-loaded. The notice provides information the Invitation for Bid (IFB) reference number and the URL of the e-Procurement System where more information about the IFB is available. Information on contract awards and contract amendments is also published on e-PS

Appeals decisions are not posted on e-PS but they are published promptly and available from PPO website. Links to rules and regulations are not available through the e-PS. A full set of rules and regulations is, however, available from the website of the PPO.

Full sets of bidding documents are published for Open Advertised Bidding and are available until the bids have been closed. After closing, full set of bidding documents remain available to bidders who started bid preparation. These documents are uploaded by the public body during IFB preparation stage and are available free of charge. With respect to the evaluation report, only Summary Evaluation reports are published. Full contract documents are not published.

Annual procurement statistics are available online in PPO Annual Reports. Open data formats are not currently available on e-PS.

⁸⁷ Directive 47 Mandatory Use of e-Procurement System
<https://ppo.govmu.org/Documents/Directives/Directives%202020/Directive%20No%2047.pdf>

The e-PS system is managed and operated by the Procurement Policy Office. This was authorized in a letter from Minister of Finance at the start of operations. A copy of the authorization letter is available on file at the PPO registry.

Substantive or material gaps

Sub-indicator 7(a)(e) Accessibility of published information

- **Published information is not in machine readable format.** Currently, the e-Procurement System does not support Open Contracting Data Standard

Sub-indicator 7(b) - Use of e-Procurement

Assessment criteria

- (a) e-Procurement is widely used or progressively implemented in the country at all levels of government. *
- (b) Government officials have the capacity to plan, develop and manage e-Procurement systems.
- (c) Procurement staff is adequately skilled to reliably and efficiently use e-Procurement systems.
- (d) Suppliers (including micro, small and medium-sized enterprises) participate in a public procurement market increasingly dominated by digital technology. *
- (e) If e-Procurement has not yet been introduced, the government has adopted an e-Procurement roadmap based on an e-Procurement readiness assessment

*** Quantitative indicators to substantiate assessment of sub-indicator 7(b) assessment criterion (a):**

- uptake of e-Procurement
- number of e-Procurement procedures in % of total number of procedures
- value of e-Procurement procedures in % of total value of procedures

Source: e-Procurement system.

*** Recommended quantitative indicators to substantiate assessment of sub-indicator 7(b) assessment criterion (d):**

- bids submitted online (in %)
- bids submitted online by micro, small and medium-sized enterprises (in %)

Source: e-Procurement system.

Main strengths e-PS is operational since 28 September 2015. Use of e-PS is mandatory since 1 Jan 2021 through the government directive #47. Almost all of the public entities are onboard.

Summary of findings

There is a strong leadership and operationalization of the e-Procurement System in Mauritius and GOM has created an enabling environment for use and implementation of e-PS at all levels of government. There has been a period of phased transition from paper-based procurement to use of e-procurement, starting in 2014 leading to mandatory use of e-PS for all public bodies, with effect from 1 January 2021.

Development of an e-Procurement System (e-PS), funded by the Government, started in January 2014 in a phased manner. Phase 1 included the introduction of: Supplier Registration module; Procurement Plan module; Bidding Document Preparation, vetting and publishing module; Bid Preparation and Submission module; and Closing and Opening module. Modules in Phase 1 became operational on 28 September

2015, with the first electronic IFB (Invitation for Bid) published by the Mauritius Police Force. In Phase 2, additional modules such as online bid evaluation, challenge and appeal, award of contract and Management Information System (MIS) were developed. Finally, in Phase 3, modules for Framework Agreement, Reverse Auction and Contract Monitoring and Online Prebid Meeting were developed. On 31 July 2017, the development phase was completed, and Warranty Phase began. On 1 December 2018, the Warranty Phase ended, and a 5-year Maintenance and Support Phase began.

The current e-Procurement System is a web-based information system with template and workflow engines hosted in the Government Data Center on the Government Cloud infrastructure which is easily amenable to horizontal and vertical scaling depending on load. The URL for e-PS is eproc.publicprocurement.govmu.org. e-PS covers all the public procurement processes (Figure 11) following the e-Procurement Process workflows configured under the current Public Procurement legislation.

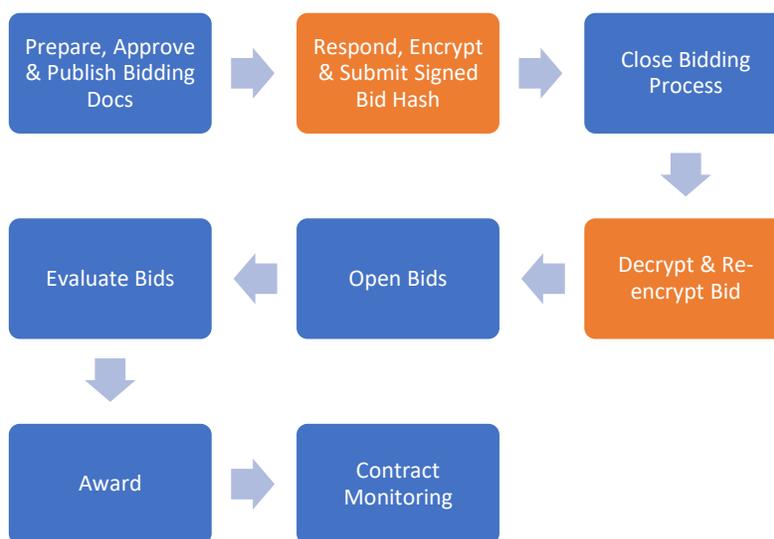


Figure 11: High level view of e-procurement process

There are 204 public bodies in the Republic of Mauritius that fall under the purview of the PPA. Given the limited resources available at the Procurement Policy Office, in terms of training and support capacity, a strategy of voluntary onboarding of 55 high spending public bodies was adopted. The volume and ratio of spend by the top 57 high spending authorities represents a very significant percentage of the total public procurement volume and spend. See figure 12 below.

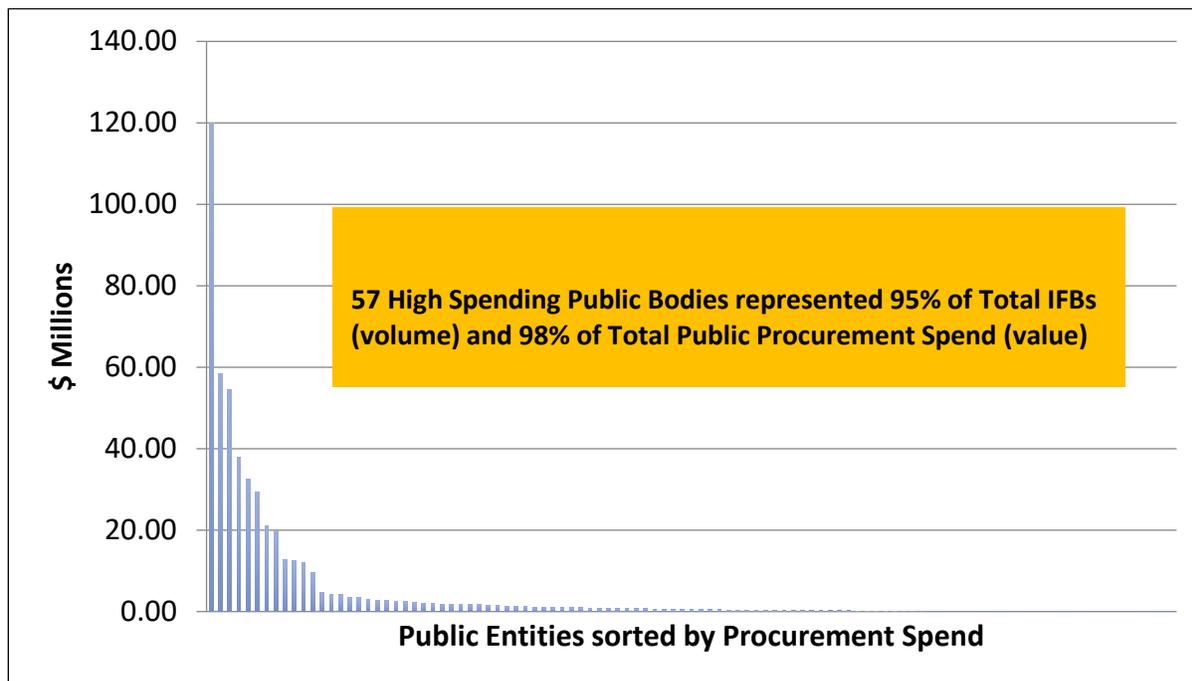


Figure 12: Distribution of Public Entities according to Procurement Spending

In July 2020, when 55 of the high spending bodies were onboard the e-PS, the Minister of Finance announced that the use of e-Procurement System mandatory for the 55 high spending public bodies, and as from 1 January 2021, use of the e-Procurement System was mandatory in all public bodies.

Support to suppliers has been constantly provided through the e-Procurement Help Desk. The latter was recruited, trained and embedded before going live. Support to Public Bodies were provided through SPOCs (Single Point of Contact) who are officers specifically recruited, trained, and assigned to public bodies for providing handholding support in the initial stages of onboarding. Training on e-Procurement processes were provided by the PPO through its dedicated training center and other government training centers such as the Civil Service College and Mauritius Polytechnics. Further on the job training was provided by the SPOCs.

A process for onboarding and implementing e-Procurement System at a public body was devised by the Procurement Policy Office. This process is controlled and audited as a process for Procurement Policy Office's ISO 9001:2015 certification program. A metric, called the Procurement Transformation Index, PTI, was devised for measuring the adoption of e-Procurement System within the public bodies. PTI for ministries and departments are measured every quarter by Public Sector Business Transformation Bureau and reported to Cabinet.

Since the announcement of the mandatory use of e-Procurement System, there has been substantial increase in number of public bodies that used the system, number of electronic Invitation for Bids published, and number of electronic bid submissions and number of suppliers registered as shown from the graphs⁸⁸ below (Figure 13, Figure 14).

⁸⁸ The data for the graphs is grouped by financial year. 1 January 2016 to 30 June 2016 is a transition period as prior to that period, the financial year in Mauritius was from 1 January to 31 December.

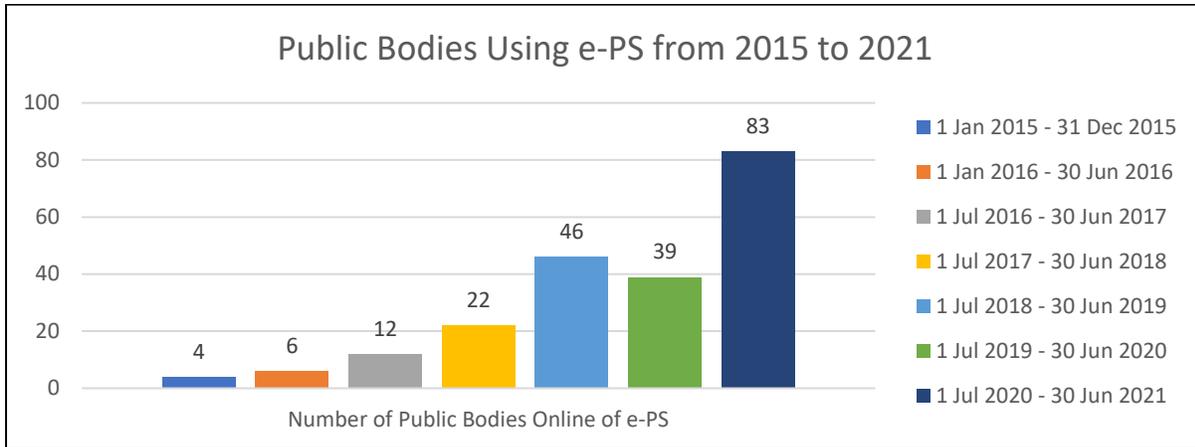


Figure 13: Public Bodies using e-PS

In 2020/2021 Financial year, out of 204 public bodies, 83 public bodies used the e-Procurement System.

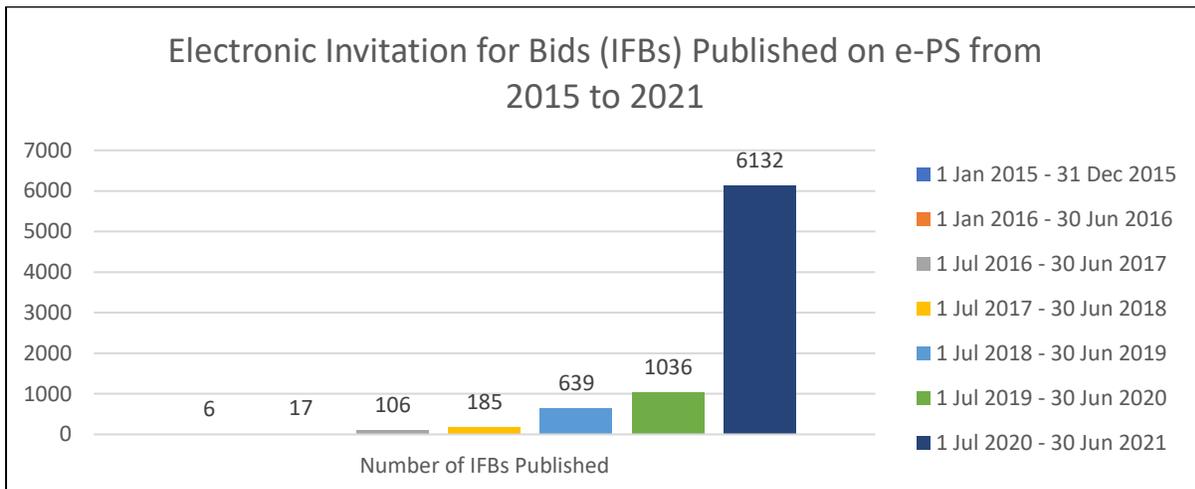


Figure 14: Electronic invitations for bids (IFBs) published on e-PS from 2015 to 2021

The 6,132 Invitations for Bids published on e-PS represents a 33% uptake of e-procurement in terms of volume of IFBs published electronically out of a total of 18,502 published IFBs, in 2020/2021 financial year. Mandatory use of e-procurement for all public bodies applied from the mid-year point of the financial year 2020/2021 i.e., January 1, 2021. It is estimated that the IFBs published on e-PS in 2020/2021 financial year represent 40% of the total value of procurement procedures.⁸⁹

⁸⁹ Data on value of e-Procurement procedures as % of total value of procedures is not available on e-PS because award module is not used mandatorily. This data will be available for procurement activities for 2021-2022.

Estimate for 2020/2021 is calculated as follows:

Coverage of Formal IFBs: $2508/6,251 = 0.401 \times 16,348,502,623 = 6,555,749,552$ MUR

Coverage of Informal IFBs: $3624/12251 = 0.300 \times 1,225,100,834$ MUR = 367,530,250 MUR

Of the 83 public bodies that used the e-PS in 2020/2021 financial year, producing 6,132 Invitation for Bids published on e-PS, there were limited of online evaluation reports and limited number of online award notices. Thus, most public bodies are using the e-Procurement System up to opening of bids whilst evaluation and award are still being done offline. Many public bodies are carrying out their activities on e-Procurement System without assistance from PPO. Out of 83 public bodies that published IFBs online in the financial year, 7 required substantial assistance throughout the year.

SMEs do participate in procurement using e-PS. Data is available from e-PS MIS report on suppliers showing interest, including total number of SME suppliers and local suppliers showing interest. Data on total number or percentage of bids submitted online by micro, small and medium-sized enterprises is not available. MIS captures absolute bid submissions and does not break it down into SME.⁹⁰

In financial year 2020-2021, 6,132 IFBs (includes formal and informal procedures) were published on e-PS which generated 15,313 electronic bid submissions and 13,874 bids opened (i.e. completed Decryption & re-encryption). This is a substantial increase in the volume of transactions on e-PS. (Figure 15).

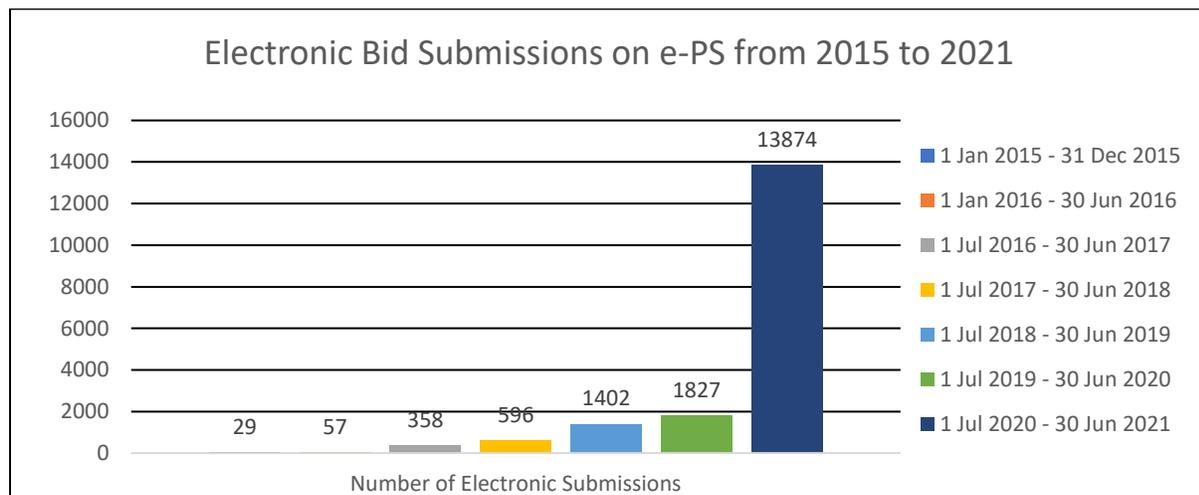


Figure 15: Electronic Bid Submission on e-PS from 2015 to 2021

Supplier registration is completely free on e-PS; there is no registration fee, no participation fee and no bidding document download fee. The cost of a digital signature certificate is set by the Certification Authority and approved by Controller of Certification Authority. Registration of a supplier does not require any agency approval. Thus, there is a low barrier to entry to the e-Procurement System for

$\% \text{ Value of e-Procurement procedures in \% of total value of procedures} = \frac{(6,555,749,552 \text{ MUR} + 367,530,250 \text{ MUR})}{(16,348,502,623 \text{ MUR} + 1,225,100,834 \text{ MUR})} = 40\%$

⁹⁰ E-PS MIS report shows the number of SMEs that showed interest by entering the workflow: (i) Total number of suppliers showing interests = 30,390; (ii) Total number of SME suppliers showing interests = 14,018; (iii) Total number of local suppliers showing interests = 27,634; (iv) Total number of submissions (online) = 15,313 (absolute).

suppliers. There has been a significant increase in supplier Registration since 2018 (Figure 16). Making the entry to e-Procurement system should have been an effective incentive for the adoption of e-Procurement System in Mauritius, but challenges are still significant in terms of bidder’s participation.

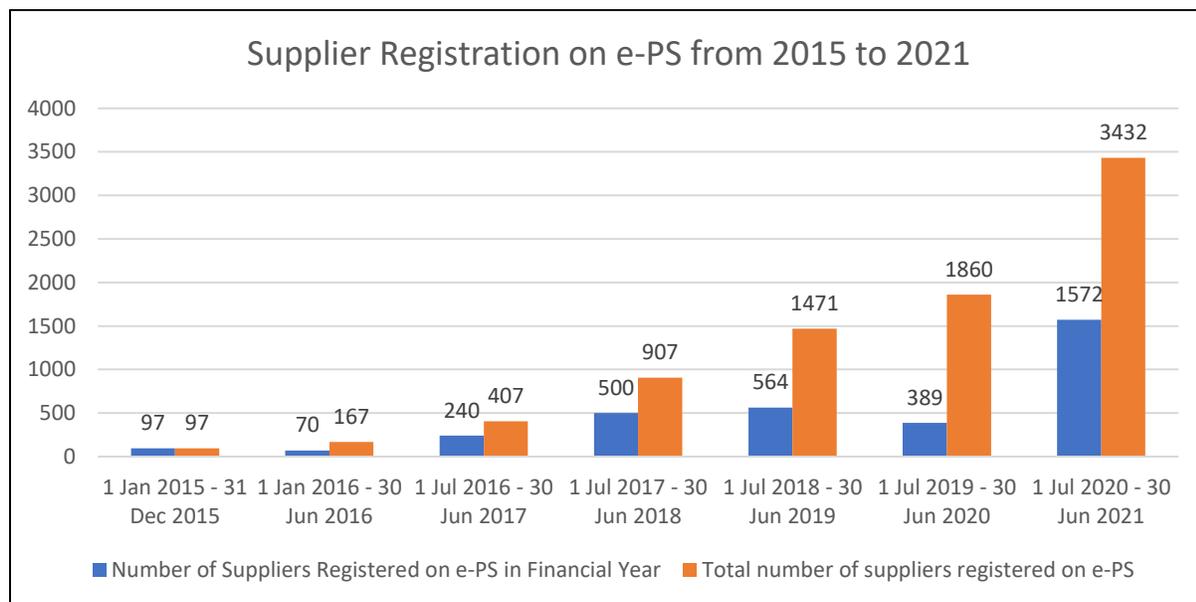


Figure 16: Supplier Registration from 2015 to 2021

The full potential of e-PS is not yet available for use. e-PS modules for Procurement Request, Challenge and Appeal, Online Pre-bid meeting, Reverse Auction and Contract Monitoring have been developed and are already available in the e-Procurement system, but they have yet to be activated in operations (Figure 17).

e-PS Feature	Installed	Used
Procurement Request	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Procurement Plan	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Preparation, Approval & Publishing of Invitation for Bids	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
One Envelope & Two Envelope Submissions	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Preparation & Encryption of Bids	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Submission of Signed Bid Hash	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Online Closing & Opening	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Evaluation	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Award	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
MIS	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Framework Agreement	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Challenge & Appeal	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Contract Monitoring	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Reverse Auction	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

Online Pre-bid Meeting	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
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Figure 17: Features of the e-PS, installed and used.

The security of the bidding process is a very important element in the implementation of e-Procurement. In e-PS, bidders must mandatorily use a Digital Signature Certificate to encrypt the bid data to maintain confidentiality and digitally sign the bids to ensure non-repudiation. Data integrity is maintained using hashing algorithms that verify that the hash of the bid at submission and is same as that of opening. Similarly, various hashes are computed and verified at different stages to ensure that data integrity is maintained.

Substantive or material gaps

Sub-indicator 7(b)(b) Development and management capacity

- **Resources are limited.** There is a high reliance on contractual staff within e-Procurement team.

Sub-indicator 7(b)(d) Bid submitted by SMEs

- The % of bids submitted by SME is not available on e-Procurement System.

Sub-indicator 7(b)

- **End-to-end usage of the e-Procurement System:** Most public bodies are using the e-Procurement System up to opening of bids whilst evaluation and award are still being done offline. This is cause for concern as the benefits of e-Procurement cannot be fully realized until there is completeness in usage. Furthermore, as the evaluation stage is being done offline, it is not subject to the audit trail of the e-Procurement System and the integrity of the bid data cannot be subject to proper control when the bid evaluation process is being done offline, carrying a high risk of loss of data integrity. Bid evaluation is a known high-risk process where potential of fraudulently activity should be actively mitigated. Thus, it is primordial that all public bodies that have onboarded the e-Procurement System should use the system end-to-end.
- **Enhancing digital trail:** Procurement plan, advertisement, contract award and subsequent processes and transactions do not have a unique digital link meaning that the activities completed and to be done cannot be tracked back, keeping the integrity of the complete process end-to-end.
- **Activation of all procurement modules:** Despite the fact that modules for Procurement Request, Challenge and Appeal, Online Pre-bid meeting, Reverse Auction and Contract Monitoring have been developed and already available in the e-Procurement system, they have yet to be activated in operations. Thus, there is loss of value, and the full benefits of the e-Procurement System are not being achieved.
- **Integration/interface:** One of the major gaps in the implementation of the e-Procurement System is that the system is operating in an information silo, the collaborative intelligence of an integrated information system cannot be realized. Integration of the e-Procurement System with other government e-services like the Company Registration, Banks, Financial Management Information System and Tax Authorities, can bring about collaborative intelligence that can facilitate verifications such as company identities, conflict of interests and bank guarantees, among others
- **Open data policy:** The e-Procurement System does not support Open Contracting Data Standard (OCDS), which is currently been established by the global trend as a de facto tool for ensuring transparency through the publication of data and documents in the machine-readable format from

the different stages of the procurement and contract processes making the data available for the public

- **Incorporating governance indicators:** the e-Ps could be used as a more effective tool for detection of fraud and collusion by leveraging the disruptive technologies and integrating artificial intelligence tools
- **Phasing out paper-based procurement:** Maintaining partial paper-based procurement slows down the adoption of e-PS
- **Independent assessment of the e-PS for the System enhancement:** There is room for improvement in the reliability of the current e-PS. Technology and functionality available in the current e-PS is rather limited mainly because it is based on a technology stack developed in 2014. The e-PS requires upgrading and improvement to bring about higher levels of validation, automation, integration, analytics, and machine intelligence.
- **Capacity enhancement:** the institutional capability of the PPO to operate the e-PS, as the e-Ps becomes the de facto means of undertaking all public procurement activities, requires assessment to ensure that this function is appropriately resourced in terms of personnel, finance and technology.

Sub-indicator 7(c) - Strategies to manage procurement data

Assessment criteria

- (a) A system is in operation for collecting data on the procurement of goods, works and services, including consulting services, supported by e-Procurement or other information technology.
- (b) The system manages data for the entire procurement process and allows for analysis of trends, levels of participation, efficiency and economy of procurement and compliance with requirements.
- (c) The reliability of the information is high (verified by audits).
- (d) Analysis of information is routinely carried out, published and fed back into the system.

* Quantitative indicators to substantiate assessment of sub-indicator 7(c) assessment criterion (d):

- total number and value of contracts
- public procurement as a share of government expenditure and as share of GDP
- total value of contracts awarded through competitive methods in the most recent fiscal year.

Source: Normative/regulatory function/e-Procurement system.

Main strengths Management Information System (MIS) module under the e-PS hosts pre-configured set of reports to satisfy government reporting requirements

Summary of findings

The e-Procurement System has a Management Information System (MIS) module for extracting reports about data on procurement of goods, works, consultancy and other services. MIS module on e-Procurement System provides the following reports: Supplier Registration; Number of extensions (addenda); Items Source; Bidding Data (number of submissions, number of downloads of bidding document, number of bidders that started bid preparation (total, local and SME); IFB processed; Successful and unsuccessful bidders; Award of IFBs (currently not operational); Bid Evaluation Status Report; Number of suspensions, appeal and challenge; Procurement Request ; Procurement Plan Processed. The MIS reports out-of-the-box are also limited in their functionality. There is no feature of

data analytics, trend analysis, statistical analysis, and data visualization. Thus, the benefit of e-Procurement towards strategical decision making and policy making is not realized.

The e-Procurement System produces Management Information System (MIS) reports out-of-the-box based on the data captured through input by the public bodies and the bidders. As all public bodies are not on the e-Procurement System and those that are on the system, are not using for all public procurement activities (evaluation and award are mostly not carried out on the system), the MIS reports are limited in their coverage.

Public bodies are mandated by law to provide return of procurement activities by end of financial year. Returns are submitted via email on Excel form according to a set template. The compliance team of PPO cleans and analyses the data. Aggregate data is compiled and published in PPO's Annual Report (Annual Reports are accessible online of the website of the Procurement Policy Office.⁹¹

The Public Procurement Portal (i.e., traditional paper-based procurement) captures only data about the publication of procurement notices, clarifications, addenda, summary evaluation reports and award notices for open advertised bidding. No information is captured about restricted bidding procedures and informal quotation procedures. Thus, the Procurement Policy Office relies on self-reported data in the form of Return of Procurement Activities that each public body in mandatory required to submit to its office. This data is then cleaned and analyzed for the purpose of the preparation of the annual report.

The Procurement Policy Office used the analysis of the return of public procurement activities data of financial year 2016/2017 to customize its adoption strategy of the e-Procurement System in public bodies. Such strategic use of procurement data should be commended and encouraged. Apart from this, there were no evidence that procurement data is used for strategical purposes such as discovering trends and patterns in the evolution of public procurement for policy and decision making, identification of inefficiencies in public procurement processes and analysis of procurement data for compliance investigations and reporting.

The Public Sector Business Transformation Bureau,⁹² which operates under the aegis of Ministry of Public Service, Administrative and Institutional Reforms measures the adoption of the e-Procurement within Ministries and Departments through the capture of the Procurement Transformation Index (PTI) of each Ministry and Departments. PTI is captured through a Management Information System that each Ministry/Department has access through the Government Intranet Network System (GINS). Public Sector Business Transformation Bureau is currently only measuring PTI within Ministries and Departments. Thus, the PTI of other public bodies such as parastatal and government owned companies are not being measured.

The total number of contracts and value of contracts are available through data captured from return of procurement activities. Such data is separated into Contracts above MUR 100,000 (2500 USD) and Contracts below MUR 100,000. For contracts below MUR 100,000, public bodies report only aggregate information on contract value and do not report on the total number of contracts. Such data from the e-Procurement System is not available because it is mostly not captured by public bodies as use of the evaluation module and award module is not mandatory. Thus, analysis like public procurement as a share of government expenditure and as share of GDP is not possible on e-Procurement System. Such

⁹¹ <https://ppo.govmu.org/Pages/Publications/Annual-Reports.aspx>

⁹² [https://civilservice.govmu.org/Pages/PSBTB/Public-Sector-Business-Transformation-Strategy-\(PSBTS\).aspx](https://civilservice.govmu.org/Pages/PSBTB/Public-Sector-Business-Transformation-Strategy-(PSBTS).aspx)

information (total number and value of contracts, public procurement as a share of government expenditure and as share of GDP) is available through manually submitted return of procurement activities which is collected by the compliance team and published in the PPO Annual Reports.

According to data published in the PPO Annual Report 2019/2020:⁹³

- Total number of contracts awarded (above MUR 100,000) = 6,706
- Total value of contracts awarded (above MUR 100,000) = MUR 15.63 billion (390.75M USD)
- Total value of contracts awarded (below MUR 100,000) = MUR 1.16 billion (29M USD)
- Total value of all contracts awarded = MUR 16.80 billion (419.75M USD)
- Public contracts as share of government expenditure = 3.67%

Substantive or material gaps

Sub-indicator 7(c)(c)

- **Lack of audit:** Regarding reliability of the information if high as verified by audit, no audits of the data were conducted.

Pillar III Indicator 7: Overview of Substantive or Material Gaps with Risk Classification and Recommendations plus Suggestions for Improvement

Sub-indicator	Substantive or Material Gap Red Flag *	Risk	Recommendation
7 (a)(e)	Published information is not in machine readable format. Currently, the e-Procurement System does not support Open Contracting Data Standard	M	e-PS to be enhanced to include Open Contracting Data Standard (OCDS)
7(b)(b)	Resources are limited. High reliance on contractual staff within e-Procurement team	M	To reduce reliance on contractual staff by filling positions
7 (b)(d)	Percentage of bids submitted by SME is not available on e-Procurement System	L	To enhance the functionality to identify SME's share in bids submitted and in contract awarded
7 (b)	End-to-end usage of the e-Procurement System	M	Once a public body has used the e-Procurement System to publish an IFB, it should use the system up to at least award the contract (that is evaluation will have to be carried out online). This recommendation should be enabled through a directive issued by the Procurement Policy Office. The evaluators should have access to the bids online and have facility to evaluate online.

⁹³ <https://ppo.govmu.org/Documents/Annual%20Reports/Annual%20Report%202019-2020.pdf>

7(b)	Enhancing Digital Trail	M	Procurement plan, advertisement, contract award and subsequent processes and transactions should have a unique digital link so that the activities completed and to be done can be tracked back keeping the integrity of the complete process end-to-end.
7(b)	Activation of all e-Procurement modules	M	A 6-month action plan should be drafted, approved and implemented by the Procurement Policy Office for the activation of the unused modules of the e-Procurement System, namely, Procurement Request, Reverse Auction, Challenge and Appeal, Online Pre-bid meeting and Contract Monitoring.
7(b)	Integration/Interface	M	An integration plan should be prepared, approved, and implemented by the Procurement Policy Office to integrate the e-Procurement System with the information system of the Corporate and Business Registration Department (Registrar of Companies) and Mauritius Revenue Authority (Tax Authority). A user interface on the e-Procurement System should be provided to all commercial banks to enable an authorized officer of the bank to upload digitally signed bank guarantees/Securities following a bidder's request. Such guarantees would not need to be actively authenticated and hence reducing the procurement lead time. The cooperation of the Bank of Mauritius and Banker's Association should be sought prior to engagement with the commercial banks. Use of the government's interoperability framework, namely, the Info-Highway (https://ih.govmu.org/), should be leveraged to facilitate data sharing among public bodies.
7(b)	Open Data Policy	M	Although, the Government of Mauritius has an open data policy (https://data.govmu.org/dkan/), yet there is little information available on public contracts in the public domain. Thus, it is recommended that the e-Procurement System is updated to use the Open Contracting Data Standard (OCDS). This will also be in line with the government's policy of transparency in public contracts.
7(b)	Incorporating Governance Indicators	L	Leverage the disruptive technologies and integrate artificial intelligence tools within the e-PS for detection of fraud and collusion and appropriate

			filters/algorithms monitoring the risk indicators help detect and prevent known and unknown fraud and corruptions. The Competition Commission (CC) can be provided interface from the e-PS for its regular monitoring
7(b)	Phasing out paper-based procurement	L	There should be a specific cut-off date in the future (such as 1 January 2022) for really phasing out the traditional paper-based procurement as maintaining partial paper-based procurement will also slow down the adoption of e-Procurement System. This will be a bold move, but it is not unprecedented as such action was undertaken by the Mauritius Revenue Authority when it phased out paper-based tax returns and transitioned to e-filing of tax returns
7(b)	Independent assessment of the e-PS for the System enhancement:	L	<p>The reliability of the current e-Procurement System should be improved. Thus, it is recommended that an independent assessment of the maturity, effectiveness, efficiency and performance of the current e-Procurement System is undertaken within 3 months and a subsequent e-Procurement System Improvement Action Plan be prepared, approved and implemented to restore trust in the e-Procurement user community.</p> <p>The technology and functionality available in the current e-Procurement System is rather limited mainly because it is based on a technology stack developed seven years ago in 2014. Thus, it is recommended to upgrade to a new e-Procurement System Version 2.0 based on contemporary technology stack which will bring about higher levels of validation, automation, integration, analytics, and machine intelligence. Hence, implementing a new e-Procurement System for achieving enhanced level of performance, efficiency, and productivity.</p> <p>Prior to embarking on upgrading and improving the e-Procurement System, it is recommended that a Business Process Re-engineering (BPR) of public procurement processes is carried out a-priori with a view of aligning these procurement processes with ICT capabilities. Such a review can be conducted by an independent consultant within three months.</p>
7(b)	Capacity enhancement	L	An assessment of the institutional capability of the Procurement Policy Office to operate the e-Procurement System should be undertaken and its recommendations implemented. Sooner or later, e-Procurement will become the de facto means of

			undertaking for all the public procurement activities. This new normal should be appropriately resourced in terms of personnel, finance, and technology. These resources should be sustained with appropriate long term HR plans, budgeting and professionalization of procurement functions at the Procurement Policy Office.
7(c)	Regarding reliability of the information and system authenticity and security.	L	Regular and independent audit to be carried out to improve the reliability of information and system authenticity and security.

Suggestions for improvement	
Sub-indicator 7 (c)	Public Sector Business Transformation Bureau is currently only measuring Procurement Transformation Index (PTI) within Ministries and Departments. Thus, the PTI of other public bodies such as parastatal and government owned companies are not being measured.

Indicator 8. The public procurement system has a strong capacity to develop and improve

This indicator focuses on the strategies and ability of the public procurement systems to develop and improve. Three aspects should be considered: i) whether strategies and programmes are in place to develop the capacity of procurement staff and other key actors involved in public procurement; ii) whether procurement is recognized as a profession in the country’s public service; iii) whether systems have been established and are used to evaluate the outcomes of procurement operations and develop strategic plans to continuously improve the public procurement system.

Sub-indicator 8(a) - Training, advice and assistance

<p>Assessment criteria</p> <p>There are systems in place that provide for:</p> <p>(a) substantive permanent training programmes of suitable quality and content for the needs of the system.</p> <p>(b) routine evaluation and periodic adjustment of training programmes based on feedback and need.</p> <p>(c) advisory service or help desk function to resolve questions by procuring entities, suppliers and the public.</p> <p>(d) a strategy well-integrated with other measures for developing the capacity of key actors involved in public procurement.</p>
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Main strengths In accordance with section 7 of PPA 2006 on Functions of Policy Office, PPO is required to prepare and conduct training programs for public officials, contractors and suppliers concerning procurement.

Summary of findings

According to s.7 PPA Functions of Policy Office, PPO is required to prepare and conduct training programs for public officials, contractors and suppliers concerning procurement.

At undergraduate level a Diploma/BSc (Hons) in Procurement and Supply Management has been developed by PPO in partnership with the University of Technology Mauritius (UTM). The Program is periodically reviewed to mirror changes in procurement procedures and practices. UTM also runs postgraduate courses such as MSc in Procurement and Supply Management and MBA Logistics & Supply Chain Management. When Mauritius started to implement reforms in public procurement in 2008, the Procurement Policy Office, in collaboration with the UTM introduced a Certification Program in Public Procurement whereby about 600 Public officers were trained. In view of evolution in the procurement processes, further need for running the Certification Program is felt. The modules, syllabus content, and assessment methods are being updated and it is envisaged to run the program again.

There is no comprehensive routine evaluation and monitoring scheme to assess the effectiveness of the capacity building program against performance indicators. Presently, information gathered from NAO report, decision of the IRP, complaints and frequently asked questions are used to adjust training programs through the periodic review at the UTM. Short courses are frequently organized by the Civil Service College of Mauritius to address specific topics.

There is an advisory desk at the PPO which responds to request for advice from public bodies on interpretation of the law, regulation and procurement procedures. In spite of the Procurement Policy Office involvement in capacity building the Office found it appropriate to approach the UTM to run more professional courses in Procurement and Supply. No skills gap inventory has been prepared. However, based on findings contained in the report of the National Audit Office, decisions of the IRP and compliance audit by the PPO, weaknesses are identified and addressed by updating the FAQs. The PPO organized training related to the use of the e-procurement system in 2019/2020.

The NAO provided the MAPS assessment team with helpful observations,⁹⁴ drawn from procurement audits, explaining their concerns as to lack of competence/skills on the part of procurement officers, as follows: “Many of the shortcomings noted by NAO in the carrying out of procurement audits stem from a lack of competence/skills/commitment on the part of officers at different levels. Training needs to be imparted to Accounting Officers and Public Officers in general in order to enhance their knowledge; and also, to upgrade the skills of those required to carry out procurement audits. The Procurement Policy Office may consider running short courses on procurement, in collaboration with educational/training institutions”

⁹⁴ ⁹⁴ Input provided to the MAPS assessment to team by NAO on October 4, 2021 as follow-up of discussions during virtual implementation mission.

Substantive or material gaps

Sub-indicator 8(a)(a) Capacity and training

- **Lack of capacity and training of public bodies (including internal and external auditors) private sector and CSOs:** to enhance knowledge and practical skills for preparation, conduct and participation in public procurement. Lack of " skills gap inventory" to match the needs of the system and need for reinforcing the training program to address capacity issues both in public bodies and private sector (and possibly CSOs).

Sub-indicator 8(b) - Recognition of procurement as a profession

Assessment criteria

The country's public service recognizes procurement as a profession:

- (a) Procurement is recognized as a specific function, with procurement positions defined at different professional levels, and job descriptions and the requisite qualifications and competencies specified.
- (b) Appointments and promotion are competitive and based on qualifications and professional certification.
- (c) Staff performance is evaluated on a regular and consistent basis, and staff development and adequate training is provided.

Summary of findings

There is presently a Procurement and Supply Cadre operating under the aegis of the Directorate of the Procurement and Supply of the Ministry of Finance, Economic Planning and Development. The officers of the Cadre are posted at different ministries and departments to manage the procurement and supply function. Competitive selection exists for the first recruitment and for the grade of Deputy Director. All other promotions of the Cadre are done based on seniority provided the qualifications are met. The performance evaluation is also considered. There is a Performance Appraisal System. The Staff is sponsored to follow short training courses at the Mauritius Civil Service College.

Substantive or material gaps

Sub-indicator 8(b)(a) & (b) Recognition of procurement as a profession

- **Procurement not recognized as a profession, akin to Accountancy:** Procurement function in Mauritius is not a profession of choice akin to Accountancy (or Informational Technology). There is no evidence of procurement positions defined at different professional levels, and job descriptions and the requisite qualifications and competencies specified. Also, there is no evidence that appointments and promotion are competitive and based on qualifications and professional certification.

Sub-indicator 8(c) Monitoring performance to improve the system

Assessment criteria

- (a) The country has established and consistently applies a performance measurement system that focuses on both quantitative and qualitative aspects.
- (b) The information is used to support strategic policy making on procurement.

- (c) Strategic plans, including results frameworks, are in place and used to improve the system.
 (d) Responsibilities are clearly defined.

Summary of findings

Currently, it appears that there are some elements of performance review (for example, compliance audit) but there are no strategic plans in place and used to improve the system. There is a need for a system tool to develop KPIs to assess the performance of the system. Presently as per information from NAO report, IRP decisions and compliance monitoring is being used to address weaknesses.

Substantive or material gap

Sub-indicator 8(c) Monitoring performance to improve the system. This gap applies to all criteria in sub-indicator 8(c).

- **Lack of performance measurement system:** There is no comprehensive performance measurement system and tool to develop KPI to assess the performance of the system

Pillar II Indicator 8 Overview of Substantive or Material Gaps: with Risk Classification and Recommendations plus Suggestions for Improvement

Sub-indicator	Substantive or Material Gap Red Flag *	Risk	Recommendation
8(a)(a)	Lack of capacity of public bodies, private sector and CSOs	M	<p>The capacity issue should be addressed at the level of public bodies in the area of developing procurement plan and strategy preparation of bidding documents and technical specifications, contracts management so that they are entrusted with greater responsibility and accountability gradually.</p> <p>Private sector may be trained on how to prepare a responsive bid and bid successfully.</p> <p>Public bodies, contractors and CSO may be sensitized/trained on observing integrity in public procurement</p> <p>Based on the available curriculum of UTM, we had observed that the program should also include contracts management and case studies based on examples in Annual Report of NAO (and possibly from CPB without identifying the case) to be used as learning material.</p> <p>Regular training conducted for Public bodies, contractors and CSO and for internal and external auditors.</p>
8(b)(a) & 8(b)(b)	Procurement not recognized as a profession, akin to Accountancy	M	<p>(i) Initiative to be undertaken by GoM to have a regulatory body of the purchasing and supply management profession with the following mandate:</p> <ul style="list-style-type: none"> • to conduct professional competence examinations & issue practicing certificates to procurement professionals;

			<ul style="list-style-type: none"> • confer memberships, conduct training and research, publish journals, collaborate with professional institution; and • establish and monitor standards for persons employed in purchasing and supply chain management. <p>(ii) Universities and training institutions to align their curriculum to include practical case studies to deal with procurement issues in Mauritius.</p> <p>(iii) Public bodies/ PPO to facilitate “internship” on public procurement / project management to build a cadre of qualified, competent and motivated procurement work force</p>
8(c)	Lack of performance measurement system and tool to develop KPI to assess the performance of the system	M	Recommendations of MAPS may provide a good starting point for a performance measurement system that focuses both on qualitative and quantitative aspects.

3.3. Pillar III - Public Procurement Operations and Market Practices

This Pillar looks at the operational efficiency, transparency and effectiveness of the procurement system at the level of the implementing entity responsible for managing individual procurements (procuring entity). In addition, it looks at the market as one means of judging the quality and effectiveness of the system in putting procurement procedures into practice. This Pillar focuses on how the procurement system in a country operates and performs in practice.

Summary of Pillar III

There is widespread use of SBDs by public bodies. Most of the procurement processes comply with the publication requirements set for each mode of procurement. In general, there is timely processing and payment of invoices.

The financial balance of the contracts seems to be well maintained, since, in more than one case, it was verified the provision of price adjustment mechanisms, set out in the bidding documents, and established with clarity and objectivity. The price adjustment mechanism is often linked to the cost variation of the raw materials, which are verified by consulting public and generally accepted benchmarks.

The MAPS assessment team noted that foreign suppliers could quote in foreign currencies and under a favorable Incoterm. This may be well regarded by foreign suppliers and contribute to fostering competition. The evaluation criteria set out in the bidding documents include, in several cases, qualification criteria that favor a higher technical capacity of suppliers and enable a better output quality.

The MAPS assessment shows that planning is not carried out on a recurring basis and, when done, is not regularly updated. Additionally, market analysis is not conducted. These two factors together may considerably undermine competition.

The number of days needed to procure Goods, Services and Works are at an acceptable level but only 53% of contracts, out of 38 OAB (N) analyzed cases, were awarded within the deadlines originally set in terms of competitiveness, for the same sample i.e., 38 OAB (N), an average of 3 responsive bids per procedure was noted.

From a contract management perspective, in a sample of 113 cases, 24% (27 cases) of the contracts experienced time overruns. This share increases to 44% (24 cases) if only Works are considered. For 28% (31 cases) of the contracts, there is no clear or complete data available to assess if they were timely implemented. As far as service contracts are concerned, 50% of the cases assessed contemplated quality control provisions. This share rises to nearly 70% in Works contracts and to nearly 90% in Goods contracts. In the sample analyzed (103 cases), there were only 6 contract addenda, which may be justified by a relatively weak contract management, given such a high rate of time overruns.

There is a very limited number of contracts with involvement of civil society (10 out of 109 sample cases). In case of Works contracts only 9 out of 55 had the participation of the civil society.

It should be noted that, despite best efforts, only 29 responses were received to the private sector survey out of more than 100 intended participants. The lack of participation may be due to the small size of the economy.

Indicator 9 - Public procurement practices achieve stated objectives.

The objective of this indicator is to collect empirical evidence on how procurement principles, rules and procedures formulated in the legal and policy framework are being implemented in practice. It focuses on procurement-related results that in turn influence development outcomes, such as value for money, improved service delivery, trust in government and achievement of horizontal policy objectives.

Sub-indicator 9(a) - Planning

Assessment criteria

- (a) Needs analysis and market research guide a proactive identification of optimal procurement strategies.
- (b) The requirements and desired outcomes of contracts are clearly defined.
- (c) Sustainability criteria, if any, are used in a balanced manner and in accordance with national priorities, to ensure value for money

Summary of findings

There is no evidence of the use of proper needs analysis or market research to be conducted, which in conjunction with limited procurement planning, may impact the competitiveness of the bids. The evaluation shows that planning is not carried out on a recurring basis and, when done, is not regularly updated.

Substantive or material Gaps

Sub-indicator 9(a)(a) Planning

- **Procurement planning:** There is no evidence of appropriate procurement planning or market research, with a direct impact over the competitiveness of the bids.

Sub-indicator 9(a)(c) Sustainability criteria

- **The PPA does not have any provisions for Sustainable Public Procurement:** In the sample analyzed, the use of sustainability criteria applied in practice was not detected.

Sub-indicator 9(b) - Selection and contracting

Assessment criteria

(a) Multi-stage procedures are used in complex procurements to ensure that only qualified and eligible participants are included in the competitive process.

(b) Clear and integrated procurement documents, standardized where possible and proportionate to the need, are used to encourage broad participation from potential competitors.

(c) Procurement methods are chosen, documented and justified in accordance with the purpose and in compliance with the legal framework.

(d) Procedures for bid submission, receipt and opening are clearly described in the procurement documents and complied with. This means, for instance, allowing bidders or their representatives to attend bid openings, and allowing civil society to monitor bid submission, receipt and opening, as prescribed.

(e) Throughout the bid evaluation and award process, confidentiality is ensured.

(f) Appropriate techniques are applied, to determine best value for money based on the criteria stated in the procurement documents and to award the contract.

(g) Contract awards are announced as prescribed.

(h) Contract clauses include sustainability considerations, where appropriate.

(i) Contract clauses provide incentives for exceeding defined performance levels and disincentives for poor performance.

(j) The selection and award process is carried out effectively, efficiently and in a transparent way.

***Recommended quantitative indicators to substantiate assessment of sub-indicator 9(b) assessment criterion (j):**

- average time to procure goods, works and services
- number of days between advertisement/solicitation and contract signature (for each procurement method used)
- average number (and %) of bids that are responsive (for each procurement method used)
- share of processes that have been conducted in full compliance with publication requirements (in %)
- number (and %) of successful processes (successfully awarded; failed; cancelled; awarded within de-
- fined time frames)

Source for all: Sample of procurement cases.

Main Strength There is a widespread use of SBDs.

Summary of findings

Multi-stage procedures are not use in complex procurements. Only one case was identified where an attempt was made to use a two-stage procedure. However, in that case, the attempt to use a two-stage procedure was undermined by the fact that all the proposals were non-responsive. Following this, a single-stage procedure was used.

There are range of SBDs on the website of PPO which is widely used by the Public Bodies. The use of point system in evaluation of bids in goods and works by certain agencies when in a single stage bidding, price information is known to evaluators was identified, which constitutes a deviation from SBD of PPO.

Based on sample documents provided it was seen that procurement methods are chosen, documented and justified in compliance with PPL/PPR. Bids are opened publicly (though there is no involvement of civil society). Bids are evaluated in accordance with the stated criteria.

Although the average time to procure goods, works and services, **Error! Reference source not found.8** below, are at an acceptable levels, between 107 and 190 days, the time spent to procure using OAB, national or international, exceeds on average 200 days (Figure 19) and there is room for improvement.

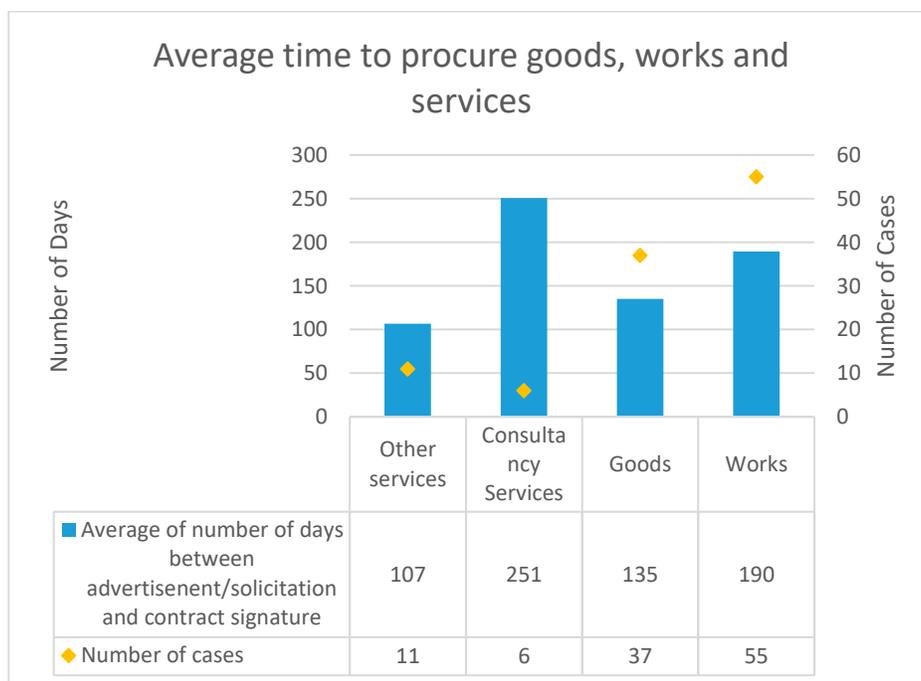


Figure 18: Average time to procure goods, works and services

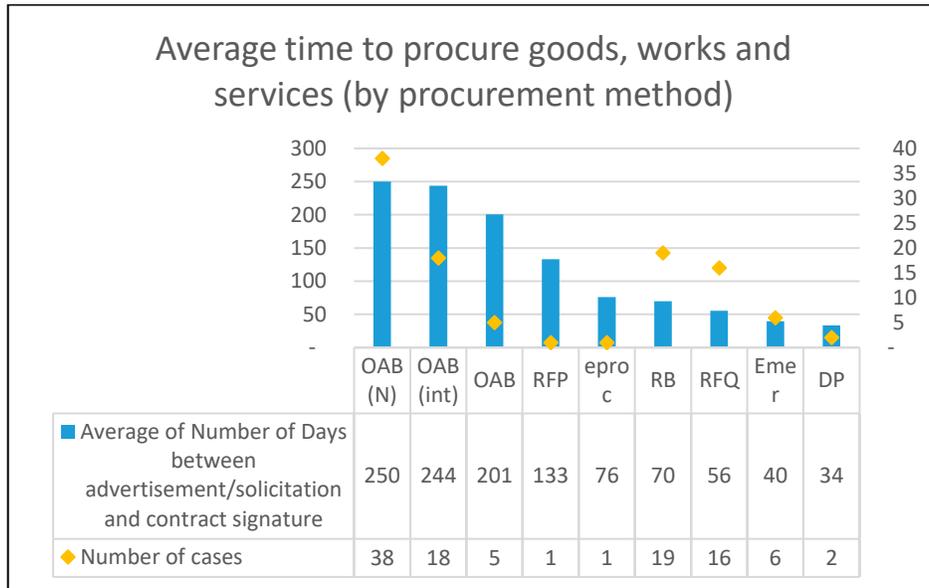


Figure 19: Average time to procure goods, works and services (by procurement method)

In addition, in 25% of the sample cases, the publication requirements were not met. As shown in Figure 20 below, the lack of compliance with publication requirements is specially observed when emergency procurement, e-procurement of international OAB is used, with compliance rates as low as 25% for e-procurement of 43% for emergency procurement.

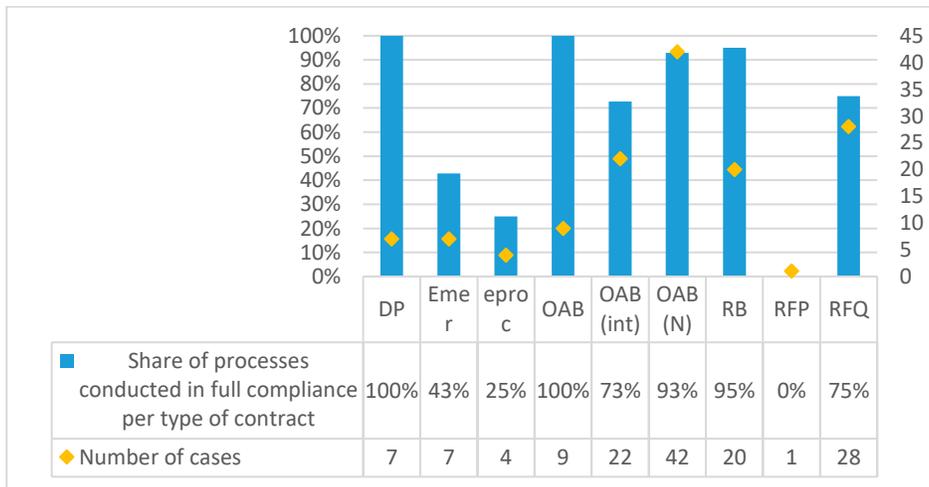


Figure 20: Share of processes conducted in full compliance with publication requirements

The average number and percentage of responsive bids, Figure 21 and Figure 22, may suggest limited competition. Special attention should be drawn to International OAB, where there is an average of 5 bidders resulted in only 40% of responsive bidders. This may suggest limited competition and may require efforts of the Authorities to identify and solve potential constraints to enhance international competition.

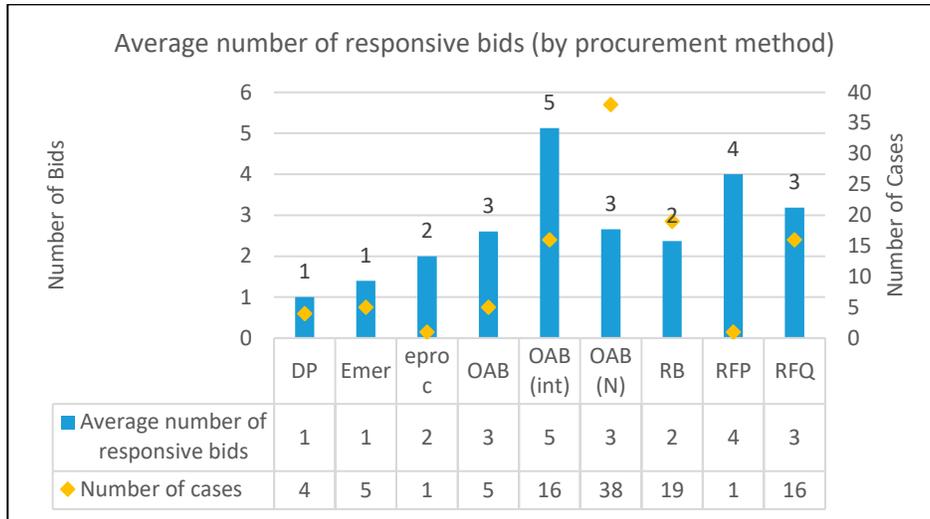


Figure 21: Average number of responsive bids (by procurement method)

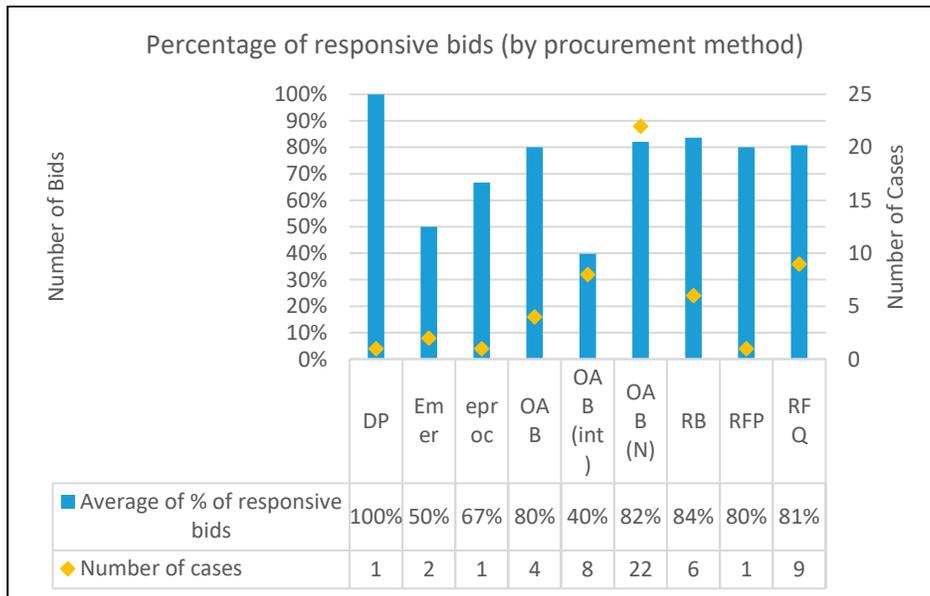


Figure 22: Percentage of responsive bids (by procurement method)

Regarding the number of contracts awarded within the initial bidding period, Figure 23, it should be noted that only 43% of cases in which emergency procurement was used were awarded within the initial bidding validity, which clearly contradicts the intention behind the choice of this procurement method. The National OAB also deserves to be highlighted, with half of the cases being awarded after the initial period of validity of the bids.

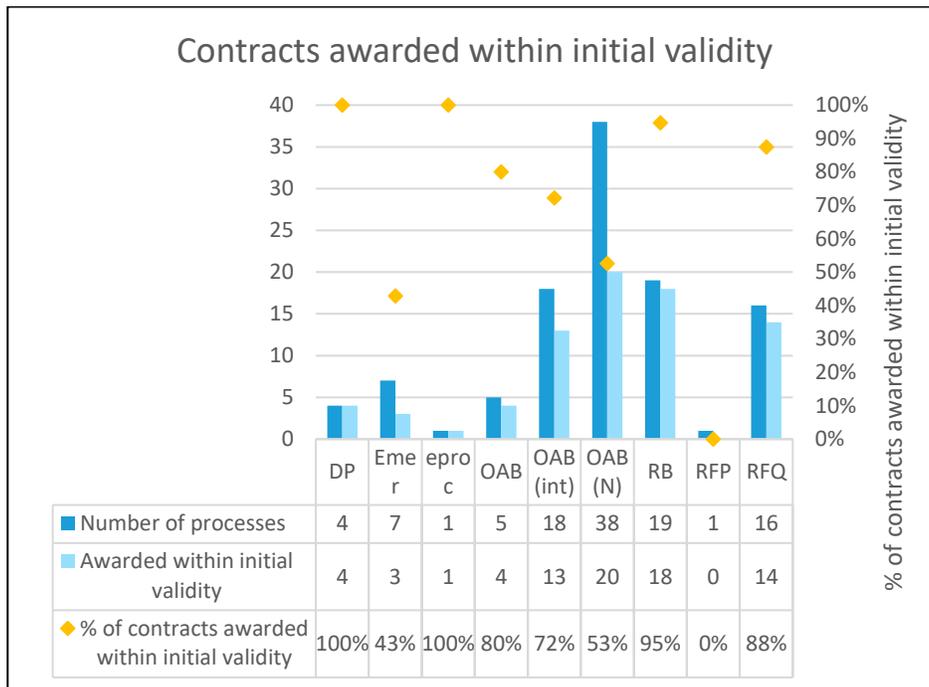


Figure 23: Contracts awarded within initial validity

Substantive and material gaps

Sub-indicator 9(b)(a) Planning

- **Lack of multi-stage procedures being used in complex procurements:** Only one case was identified where an attempt was made to use a two-stage procedure. However, in that case, the attempt to use a two-stage procedure was undermined by the fact that all the proposals were non-responsive. Following this, a single-stage procedure was used.
- **Use of point system in evaluation of bids in goods and works** is not in line with SBD

Sub-indicator 9(b)(d) Civil Society

- **Civil Society is not engaged in monitoring bid submission, receipt and opening:** Less than 5% of the sample cases had involvement of the Civil Society.

Sub-indicator 9(b)(h) SPP

- **No evidence of use of Sustainable Public Procurement criteria or use of Life -Cycle Costing to determine value-for-money:** as mentioned in Sub-indicator 9 (a), the use of sustainable procurement criteria was not identified.

Sub-indicator 9(b)(i) Clauses to incentivize

- **Contracts have no clauses to stimulate good contract performance:** Incentives to foster a better contract execution are not foreseen during the procurement process. Several contracts do not include quality control related provisions.

Sub-indicator 9(b)(j)

- **Lack of compliance with the publication requirements:** Publication requirements are not respected in several cases. This is particularly relevant in emergency procurement, where only 43% of the sample cases followed the publication requirements.

Sub-indicator 9(c) - Contract management in practice

Assessment criteria

- (a) Contracts are implemented in a timely manner.
- (b) Inspection, quality control, supervision of work and final acceptance of products is carried out.
- (c) Invoices are examined, time limits for payments comply with good international practices, and payments are processed as stipulated in the contract.
- (d) Contract amendments are reviewed, issued and published in a timely manner.
- (e) Procurement statistics are available and a system is in place to measure and improve procurement practices.
- (f) Opportunities for direct involvement of relevant external stakeholders in public procurement are utilised.
- (g) The records are complete and accurate, and easily accessible in a single file.

*** Quantitative indicators to substantiate assessment of sub-indicator 9(c) assessment criterion (g):**

- share of contracts with complete and accurate records and databases (in %)27
- Source: Sample of procurement cases

*** Recommended quantitative indicators to substantiate assessment of sub-indicator 9(c) linked to different assessment criteria above as follows:**

- For assessment criterion (a): time overruns (in %; and average delay in days)
- For assessment criterion (b): quality-control measures and final acceptance are carried out as stipulated in the contract (in %)
- For assessment criterion (c): invoices for procurement of goods, works and services are paid on time (in % of total number of invoices).
- For assessment criterion (d): contract amendments (in % of total number of contracts; average in-crease of contract value in %)
- For assessment criterion (f): percentage of contracts with direct involvement of civil society: planning phase; bid/proposal opening; evaluation and contract award, as permitted; contract implementation)

Source for all: Sample of procurement cases.

Main Strength Payments are processed on a timely basis based on analysis given at sub-indicator 4 (b) (b).

Summary of findings

Contracts are not implemented in a timely manner and there is a large number of contracts whose execution exceeded the initially planned deadline. For works, in 44% of contracts, Figure 24, there was time overruns.

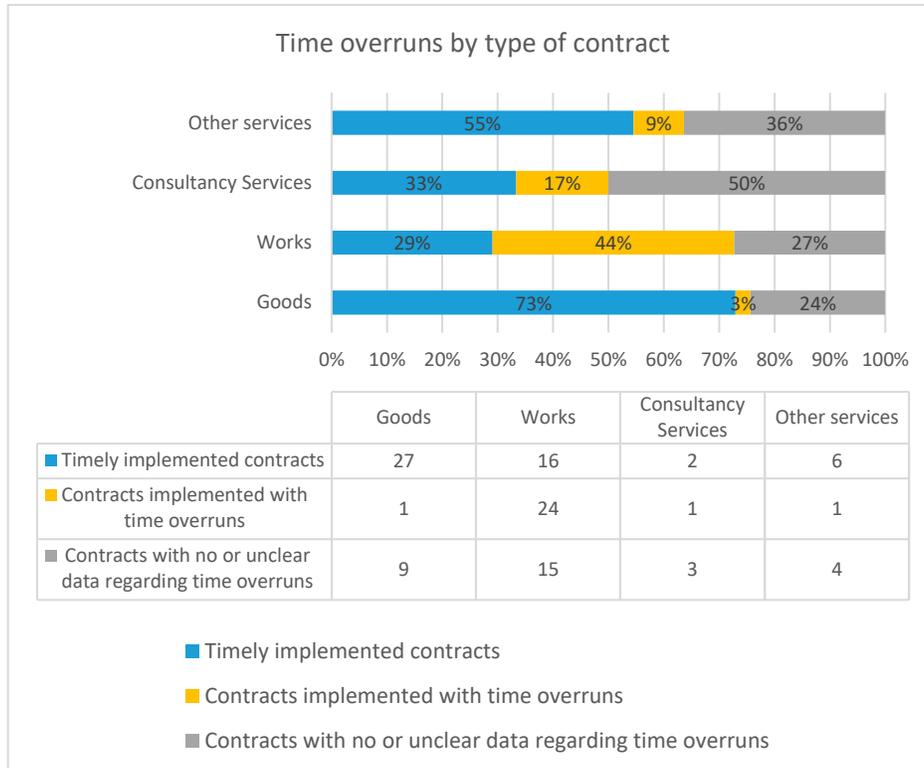


Figure 24: Time overruns by type of contract

Procuring Entities appear to have weak quality control mechanisms in place. In the sample under analysis, around 50% of services contracts contemplated quality control provisions (Figure 25). This figure rises to nearly 70% in Works contracts and to almost 90% in Goods contracts.

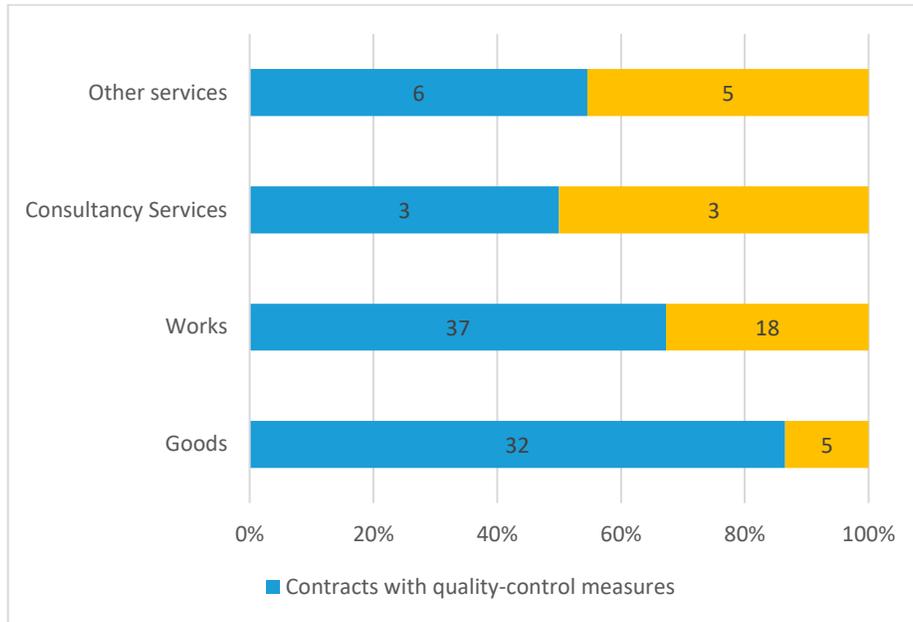


Figure 25: Percentage (and number) of contracts with quality control measures

Although there are reports published by PPO on a regular basis, those are not comprehensive and procurement statistics are limited.

In the sample analyzed (103 cases), there were only 6 contract addenda (Figure 26), which may be justified by a relatively weak contract management, given such a high rate of time overruns. The MAPS assessment team had no evidence of amendments in the contracts where overruns occurred.

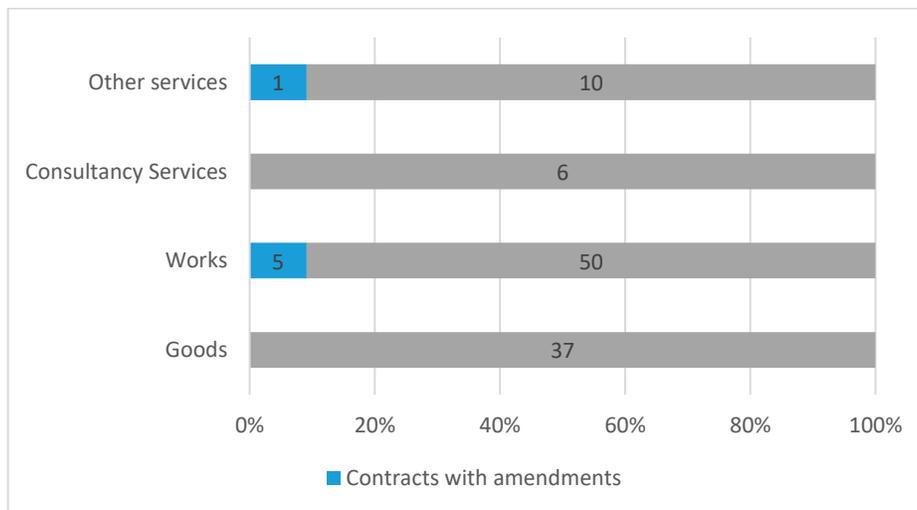


Figure 26: Contract amendments in % (and number) of total number of contracts

There is a very limited number of contracts with involvement of civil society, where only 9 out of 55 Works (Figure 27) contracts had civil society participation.

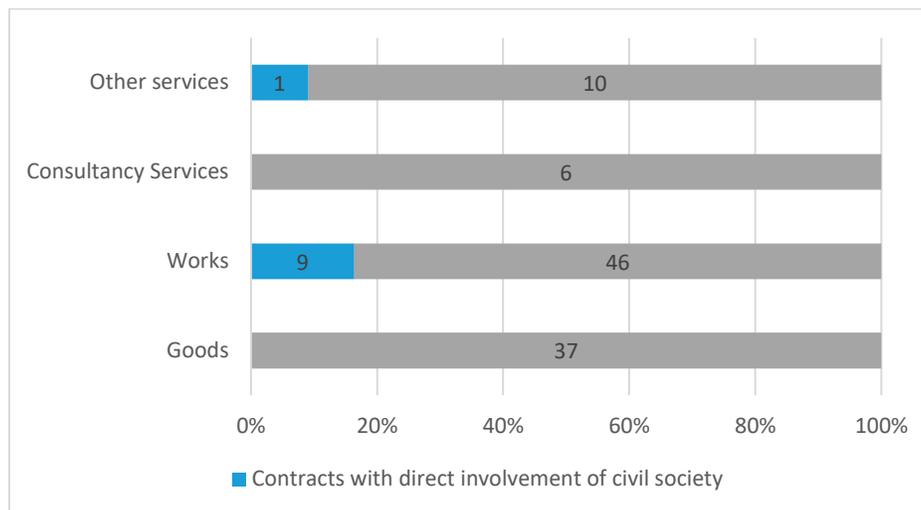


Figure 27: Percentage of contracts with direct involvement of civil society

Despite the mandatory use of e-procurement since January 2021, for older contracts there is no single source of information, therefore records are not accurate and easily accessible.

Substantive or material Gaps

Sub-indicator 9(c)(a) Contract management

- **Overruns in contract execution:** While in the case of goods out of 37 cases available, 73% were completed on time, in the case of works out of 55 cases only 29% were completed on time.
- **Contract management practices:** The sample shows a significant gap, suggesting the need for the creation of a capacity-building programme to better manage contracts. An example of this lack of capacity is eventually seen in the number of amendments signed, despite the existence of overruns.
- **No involvement of Civil Society throughout the procurement process:** The assessment team found no evidence of Civil Society involvement.
- **Procurement records are not in a single file:** the lack of a single source of information prevented the team to access the share of contracts with complete and accurate records and databases.

Pillar III Indicator 9 Overview of Substantive or Material Gaps: with Risk Classification and Recommendations plus Suggestions for Improvement

Sub-indicator	Substantive gap	Risk	Recommendation
9(a)(a)	There is no evidence of appropriate procurement planning, with a direct impact over the competitiveness of the bids.	M	PEs to carry out adequate needs analysis and category-based market research to inform the design of the procurement strategy. PPO to prepare provisions on how to conduct needs analysis and market research to support PEs.

9(a)(a)	Limited evidence on use of individual procurement plan to monitor contracts from planning till completion	L	PPO to institute a system and compliance mechanism to ensure that public bodies use individual procurement plan as a tool of project monitoring
9(a)(c)	There is no evidence of the use of sustainability criteria in the application of the price-quality ratio.	M	PPO should make efforts to integrate the use of sustainability criteria in the procurement practice. Provisions to promote sustainability should be included in the PPO's SBDs and practitioners should be guided to use it.
9(b)(a)	Lack of use of multi-stage procedure in complex procurement	L	Multi-stage procedure to be used for complex procurements to ensure that only qualified and eligible participants are included in the competitive process
9(b)(b)	Low levels of participation	M	PPO should investigate the reasons for low participation rates and take actions to remove any potential barriers. In addition to carry out adequate needs analysis and market research before launching procurement procedures, PEs should ensure that the technical specifications and qualification requirements are broad based and not restrictive so that more economic operators become interested in the public contracts opportunities and are potentially eligible to participate.
9 (b) (b)	Use of point system in evaluation of bids in goods and works- not in line with SBD	L	PPO to carry out a compliance check, if Public Bodies are changing the basic provisions of SBD which may not be consistent with PPL/PPR and against Value for Money principles
9(b)(d)	Civil Society is not engaged in monitoring bid submission, receipt and opening	L	PPO to consider engagement with civil society to monitor bid submission, receipt and opening.
9(b)(h)	SPP provisions are not utilized during bid evaluation	L	Modernization of PPA to include provisions covering Statement of underlying principles,

			sustainability and shift to more qualitative evaluation
9(b)(i)	There are no clauses to incentivize good performance (nor above the minimum required)	L	Standard bidding documents can be revised in order to provide for incentives and rewards connected with the performance above the minimum required.
9(b)(j)	Lack of compliance with the publication requirements	L	Monitoring mechanisms (and KPIs) to assess the number of bids received, number of responsive bids and timeliness award of contracts should be implemented. An action plan to improve these issues should be drafted and implemented.
9(c)(a)	Overruns in contract execution	M	Improve PEs' capacity in contract management through adequate staffing and training.
9(c)(d)	Contract amendments	L	Ensure contract changes are documented
9 (c)(f)	There is a very limited number of contracts with involvement of civil society	L	Engage with Civil Society in all phases to collect feedback and evaluate impact/results
9 (c)(g)	The lack of a single source of information prevented the team to access the share of contracts with complete and accurate records and databases	L	With the mandatory use of e-procurement since 1 Jan 2021, this situation may significantly improve.

Indicator 10. The public procurement market is fully functional

The objective of this indicator is primarily to assess the market response to public procurement solicitations. This response may be influenced by many factors, such as the general economic climate, policies to support the private sector and a good business environment, strong financial institutions, the attractiveness of the public system as a good, reliable client, the kind of goods or services being demanded, etc.

Sub-indicator 10(a) - Dialogue and partnerships between public and private sector

<p>Assessment criteria</p> <p>(a) The government encourages open dialogue with the private sector. Several established and formal mechanisms are available for open dialogue through associations or other means, including a transparent and consultative process when formulating changes to the public procurement system. The dialogue follows the applicable ethics and integrity rules of the government.</p> <p>(b) The government has programmes to help build capacity among private companies, including for small businesses and training to help new entries into the public procurement marketplace.</p>
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*** Recommended quantitative indicator to substantiate assessment of sub-indicator 10(a) assessment criterion (a):**

- perception of openness and effectiveness in engaging with the private sector (in % of responses).

Source: Survey.

Summary of findings

The response from private sector is characterized by a weak response (only 29 out of 100 respondents) despite several follow-ups.

Based on survey for more than 50% respondents the government was not getting in touch to communicate changes to the legal procurement framework. Based on discussions with private sector in November 2021 the following point emerged:

- Lack of trust – a perception that technical specifications and qualifications requirements are tailored to specific entities leading to lack of interest.
- Transparency and communication - More transparency and communication required especially regarding the e-Procurement System.
- Limited opportunities for capacity building among private companies and SMEs.

Substantive or material gaps

Sub-indicator 10(a) Dialogue and partnerships – the following gap applies to both criteria under this sub-indicator.

- **Failure by government to communicate changes to the legal procurement framework:** respondents the government was not getting in touch to communicate changes to the legal procurement framework.
- **Lack of trust:** perception that technical specifications and qualifications requirements are tailored to specific entities leading to lack of interest.
- **Capacity building:** Limited opportunities for capacity building among private companies and SMEs.

Sub-indicator 10(b) - Private sector's organization and access to the public procurement market

Assessment criteria

(a) The private sector is competitive, well-organized, willing and able to participate in the competition for public procurement contracts.

(b) There are no major systemic constraints inhibiting private sector access to the public procurement market.

*** Recommended quantitative indicator to substantiate assessment of sub-indicator 10(b) assessment criterion (a):**

- number of registered suppliers as a share of total number of suppliers in the country (in %)
- share of registered suppliers that are participants and awarded contracts (in % of total number of registered suppliers)
- total number and value of contracts awarded to domestic/foreign firms (and in % of total)

- Source: e-Procurement system/Supplier Database.
- Recommended quantitative indicator to substantiate assessment of sub-indicator 10(b) assessment criterion (b):
- perception of firms on the appropriateness of conditions in the public procurement market (in % of responses).

Source: Survey.

Summary of findings

The response from private sector flagged possible technical issues, potentially inhibiting access. The private sector suggested that the procurement system / access portal should be reviewed because bidders often have issues with the system with regards to digital certificates or encounter other technical issues.

Comments received by the MAPS assessment team from the private sector also highlighted that, in the opinion of those commenting, the procurement rules are not simple & flexible, contracting provisions do not help to allocate risks fairly and that a reasonable timeframe for delivery is required and noting that the impact of COVID-19 in the disruption of the supply chain should be considered, in particular with respect to SMEs. These opinions are illustrated in the tables below. (Figure 28, Figure 29).

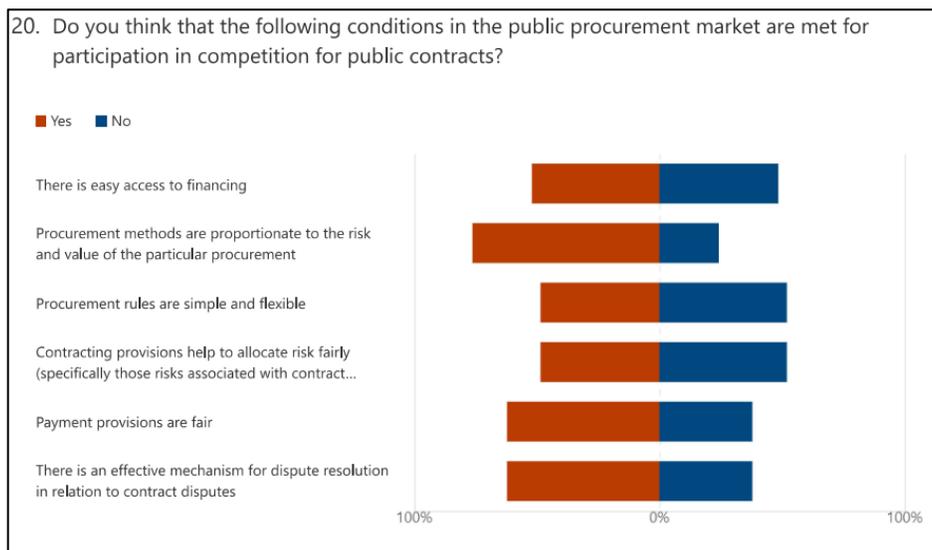


Figure 28: MAPS assessment private sector survey – conditions for participation

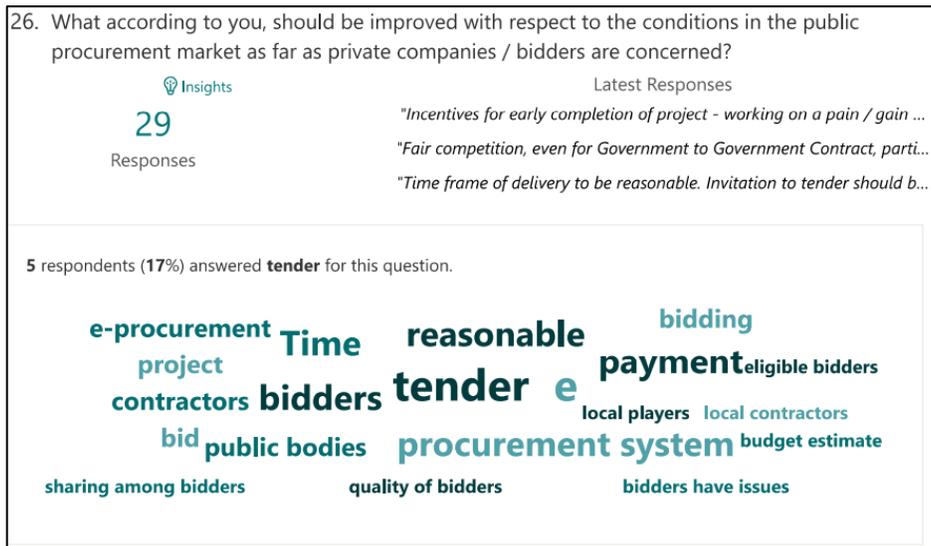


Figure 29: MAPS assessment private sector survey – improvements

Based on the Annual Report of PPO for 2019/2020, the share in the value of public contracts awarded to SMEs was 10.01% in the reported period as compared to 19.24% in the financial year 2018/2019. The feedback from private sector shows that about 30-40% of instances conditions of public procurement market (like access to financing, procurement methods, allocation of risk, payment provisions, dispute resolution) is not met including in about 50% of respondents stating that introduction of e-Procurement has not led to reduction in corruption as depicted below. (Figure 30)

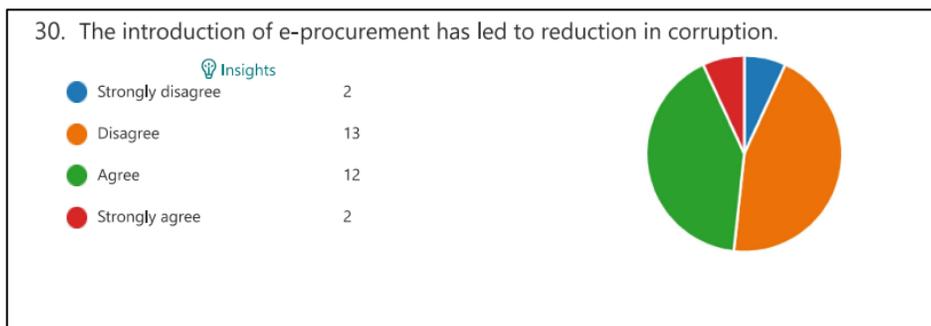


Figure 30: MAPS assessment private sector survey – impact of e-procurement on corruption

Substantive or material Gaps

Sub-indicator 10(b) Private sector organization and access to the market

- **Market access:** Constraints faced by SMEs due to supply chain disruptions in post pandemic situation.

Sub-indicator 10(c) - Key sectors and sector strategies

Assessment criteria

- (a) Key sectors associated with the public procurement market are identified by the government.
 (b) Risks associated with certain sectors and opportunities to influence sector markets are assessed by the government, and sector market participants are engaged in support of procurement policy objectives.

Summary of findings

Key sector strategies are not identified by the government and risk associated with sectors not assessed.

Substantive or material Gaps

Sub-indicator 10(c) Key sectors and sector strategies

- **Lack of key sector strategies and risk assessment** to develop procurement policy objectives.

Pillar III Indicator 10 Overview of Substantive or Material Gaps: with Risk Classification and Recommendations plus Suggestions for Improvement

Sub-indicator	Substantive or Material Gap Red Flag *	Risk	Recommendation
10 (a)	Based on survey for more than 50% respondents the government was not getting in touch to communicate changes to the legal procurement framework Lack of trust – a perception that technical specifications and qualifications requirements are tailored to specific entities leading to lack of interest. Limited opportunities for capacity building among private companies and SMEs	M	PPO/Public Bodies to engage with private sector on a regular basis (outreach) to remove constraints and increase confidence of private sector in bidding for public bodies including through e-PS Improve opportunities for capacity building among private companies and SMEs With active engagement between the government and private sector it is possible to improve the situation
10(b)	Constraints faced by SME post COVID -19 situation due to supply chain disruptions	L	Issues faced by SME in the context of supply chain disruption post COVID-19 and loss of business to be assessed and addressed
10 (c)	Lack of key sector strategies and risk assessment *	M	Based on government's priority spending areas, key sectors associated with the procurement of goods, works and services to be

			<p>identified. This information needs to be used to conduct targeted assessment of relevant sector markets with participation by the private sector</p> <p>Risks associated with sectors and opportunities to influence sector markets to be assessed by the government</p>
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3.4. Pillar IV - Accountability, Integrity and Transparency of the Public Procurement System

Pillar IV includes four indicators that are considered necessary for a system to operate with integrity, that has appropriate controls that support the implementation of the system in accordance with the legal and regulatory framework, and that has appropriate measures in place to address the potential for corruption in the system. It also covers important aspects of the procurement system, which include stakeholders, including civil society, as part of the control system. This Pillar takes aspects of the procurement system and governance environment to ensure they are defined and structured to contribute to integrity and transparency.

Summary of Pillar IV

There are effective control and audit systems including on coordination of controls and audits of public procurement. There are strong ethics and anti-corruption measures related to procurement are in place.

There is a well defined challenge and appeal mechanism and a functioning independent review body, dealing promptly with appeals, with range of remedies (orders) available and publishing full, reasoned decisions.

However, related to engagement of civil society, there is not much evidence on their participation in monitoring procurement process or improving contract performance. This situation also stems from the fact that based on existing laws and regulation there is no enabling provision to engage Civil Society Organizations (CSOs) nor an enabling environment. There are a few CSOs active in the area of governance, like Transparency International (TI) Mauritius and Mauritius Council of Social Services (MACOSS), but their activities and focus so far are not related to procurement reform.

Indicator 11. Transparency and civil society engagement strengthen integrity in public procurement

Civil society, in acting as a safeguard against inefficient and ineffective use of public resources, can help to make public procurement more competitive and fairer, improving contract performance and securing results. Governments are increasingly empowering the public to understand and monitor public

contracting. This indicator assesses two mechanisms through which civil society can participate in the public procurement process: i) disclosure of information and ii) direct engagement of civil society through participation, monitoring and oversight.

Sub-indicator 11(a) - An enabling environment for public consultation and monitoring

Assessment criteria

- (a) A transparent and consultative process is followed when formulating changes to the public procurement system.
- (b) Programmes are in place to build the capacity of relevant stakeholders to understand, monitor and improve public procurement.
- (c) There is ample evidence that the government takes into account the input, comments and feedback received from civil society.

Main strengths The press/media plays an important role as watchdog over public procurement exercises and will ring the alarm whenever it suspects an alleged malpractice/corrupt practice. There is also Transparency Mauritius which is an independent and non-political organization which raises the alarm whenever it suspects an alleged malpractice/corrupt practice. Presence of few other CSO like Mauritius Council of Social Services (MACOSS), who raised concern regarding public procurement during COVID-19/lockdowns.

Summary of findings

There are no civil society groups in Mauritius that have a procurement focus within their agendas and/or actively provide oversight and exercise social control that will improve integrity in public procurement.

The legal/regulatory and policy framework does not allow citizens to participate in procurement process. There is not much evidence of participation of citizens in procurement processes through consultation, observation and monitoring.

Feedback received from CSO as part of the MAPS assessment flagged potential lack of transparency due to lack of a Freedom of Information (or Right to Information act) and concerns of public officials who are subject to the Official Secrets Act about disclosure of information, potentially preventing or limiting openness of communication with the media or other parties such as CSOs or discouraging honest officers from exposing malpractices or corruption.

Section 7 (f) of PPA 2006 under Functions of Policy Office, require PPO to prepare and conduct training programs for public officials, contractors, and suppliers concerning procurement. This does not include CSOs. The Annual Report of PPO for 2019/2020 does not mention any capacity building or training programs for CSOs. CSOs consulted during the mission, expressed need for training and capacity building of CSOs.

Based on discussions with CSOs during the MAPS assessment, CSOs do not consider that their views are taken into account while formulating changes to public procurement system.

Substantive or material Gaps

Sub-indicator 11 (a)(a) Public consultation

- **Consultation with CSOs:** PPL and PRR do not require consultations with CSOs

Sub-indicator 11 (a) (b) Training and capacity building of CSOs

- There is a lack of training and capacity building of CSOs.

Sub-indicator 11(b) - Adequate and timely access to information by the public

Assessment criteria

(a) Requirements in combination with actual practices ensure that all stakeholders have adequate and timely access to information as a precondition for effective participation.

Main strengths The website of PPO, provide lot of information on the public procurement, in particular their regular Annual Reports.

Summary of findings

Open contracting data standards are not currently used, as it is not available as part of e-PS.

Substantive or material Gaps

Sub-indicator 11(b) Access to information by the public

There is absence of Open Contracting Data Standards, which needs to be part of e-PS enhancement. This is not a gap as such, but OCDS enhancement in e-PS will provide better access to information.

Sub-indicator 11(c) - Direct engagement of civil society

Assessment criteria

(a) The legal/regulatory and policy framework allows citizens to participate in the following phases of a procurement process, as appropriate:

- the planning phase (consultation)
- bid/proposal opening (observation)
- evaluation and contract award (observation), when appropriate, according to local law
- contract management and completion (monitoring).

(b) There is ample evidence for direct participation of citizens in procurement processes through consultation, observation and monitoring.

Summary of findings

The legal/regulatory and policy framework does not allow citizens to participate in procurement process and contract monitoring.

Substantive or material Gaps

Sub-indicator 11(c)(a) Legal framework for citizens' participation

- The legal/regulatory and policy framework does not allow citizens to participate in procurement process and contract monitoring.

Sub-indicator 11(c)(b) Direct participation

- CSO and citizens to be engaged in procurement process and in contract implementation through consultation, observation and monitoring. Need for enacting Freedom of Information (or Right to Information Act)

Pillar IV Indicator 11 Overview of Substantive or Material Gaps: with Risk Classification and Recommendations plus Suggestions for Improvement

Sub-indicator	Substantive or Material Gap Red Flag *	Risk	Recommendation
11 (a) (a)	PPL or regulations do not require consultations with CSOs	M	GoM to consider amending PPL to enable consultations with CSO as part of public consultation while making changes to PPL/PPR and in the procurement process (no involvement in evaluation and selection process) and contract monitoring
11(a) (b)	Lack of training and capacity building of CSOs	L	PPL/PPR to be amended to include training and capacity building of CSO
11(b) (a)	Absence of Open Contracting Data Standards in a structured manner	L	Open Contracting Data Standards, needs to be part of e-PS enhancement, to make e-PS as end-to-end and also institutionalize procurement data analytics. Accessibility of information could be improved to further enhance effective participation with suggested measures including presentation of legal materials in machine-readable format and better IT interfaces (see indicator 1(a)), publication of applications for appeal (see indicator 13) and publication of information using world-class open data standards (OCDS) (see indicator 7(a))
11 (c) (a)	The legal/regulatory and policy framework does not allow citizens to	M	GOM to consider amending PPL/PPR to enable citizens/CSOs to participate (as at 11 (a) (a))

	participate in procurement process and contract monitoring *		
11 (c) (b)	CSO and citizens to be engaged in procurement process and in contract implementation through consultation, observation and monitoring. Need for enacting Freedom of Information (or Right to Information Act) *	M	CSO and citizens to be engaged in procurement process and in contract implementation through consultation, observation and monitoring. Need for enacting Freedom of Information (or Right to Information act)

Indicator 12. The country has effective control and audit systems

The objective of this indicator is to determine the quality, reliability and timeliness of the internal and external controls. Equally, the effectiveness of controls needs to be reviewed. For the purpose of this indicator, “effectiveness” means the expediency and thoroughness of the implementation of auditors’ recommendations. The assessors should rely, in addition to their own findings, on the most recent public expenditure and financial accountability assessments (PEFA) and other analyses that may be available.

Sub-indicator 12(a) - Legal framework, organization and procedures of the control system

<p>Assessment criteria</p> <p>The system in the country provides for:</p> <ul style="list-style-type: none"> (a) laws and regulations that establish a comprehensive control framework, including internal controls, internal audits, external audits and oversight by legal bodies. (b) internal control/audit mechanisms and functions that ensure appropriate oversight of procurement, including reporting to management on compliance, effectiveness and efficiency of procurement operations. (c) internal control mechanisms that ensure a proper balance between timely and efficient decision-making and adequate risk mitigation. (d) independent external audits provided by the country’s Supreme Audit Institution (SAI) that ensure appropriate oversight of the procurement function based on periodic risk assessments and controls tailored to risk management. (e) review of audit reports provided by the SAI and determination of appropriate actions by the legislature (or other body responsible for public finance governance) (f) clear mechanisms to ensure that there is follow-up on the respective findings.
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Main strengths National Audit Office (NAO), operates within legal framework which comprises of Constitution and several laws of Mauritius, as depicted in the following diagram (Figure 31):

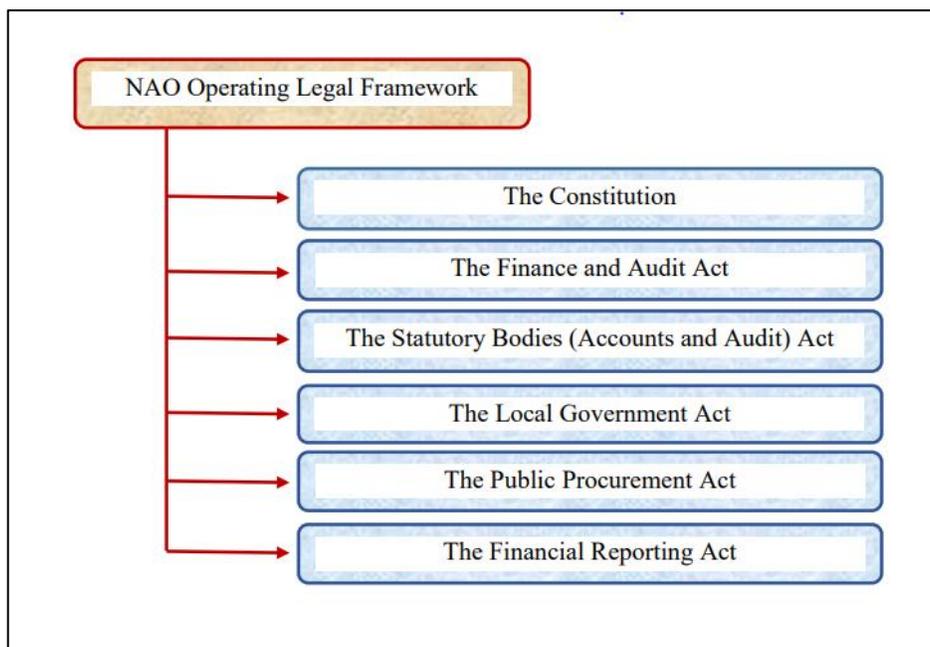


Figure 31: National Audit Office, Mauritius, Annual Report on Performance for FY ending 30 June 2021

Summary of findings

NAO is the Supreme Audit Institution [SAI] of Mauritius and is headed by the Director of Audit. Section 110 of the Constitution of Mauritius establishes the Office of the Director of Audit and lays down his powers and independence as follows: -

- The public accounts of Mauritius and of all courts of law and all authorities and officers of the Government shall be audited and reported on by the Director of Audit and for that purpose the Director of Audit or any person authorized by him in that behalf shall have access to all books, records and other documents relating to those accounts.
- In the exercise of his functions under the Constitution, the Director of Audit shall not be subject to the direction or control of any other person or authority

This constitutional mandate and associated powers of the Director of Audit (and ipso facto the NAO) are further amplified in the Consolidated Finance and Audit Act (2008) as amended and Statutory Bodies (Accounts and Audit) Act of 25 July 2019. The Finance and Audit Act, together with the Financial Management Tool Kit (2011) and a series of Financial Instructions, prescribes the function and responsibilities of the Minister responsible for Finance (through whom the Director of Audit reports to the Legislature), the method of control and management of public funds, and the responsibilities of the designated Accounting Officers and the various accounts to be kept.

Regarding audit of Ministries and Government Departments, as per Finance and Audit Act, the duties of the Director of Audit are spelt out at Section 16 (1) of the Act. The Internal Control Unit, an independent unit functioning under the MOFEPD, carries out internal audit reviews for all ministries and departments. The unit is a member of the Institute of Internal Auditors, USA, and uses International Internal Auditing (IAA)-Standards to perform its internal audits.

The National Audit Office (NAO), under the Director of Audit, undertakes a comprehensive independent annual financial audit of the government financial statements. The scope of audit coverage for central

government is broad, and covers the headquarter units of all ministries, departments and the majority of their divisions/subdivisions and extra budgetary units (EBUs), although some delays are experienced with the audits of some EBUs and special funds due to late submission of their accounts. The core audits are however completed in a timely fashion, and in accordance with International Standards of Supreme Audit institutions (ISSAIs).

S.7A (1) PPS stipulated that the PPO in the discharge of its functions may –(a) request for such information, records and other documents as it may require from the Board or any public body; (b) examine such records or other documents; and (c) carry out procurement audit. R.69 PRR provides that the report and the register of procurement proceedings, as well as the documents generated in the planning and procurement proceedings and implementing procurement contracts, shall be made available for inspection to the Policy Office and the Director of Audit.

PPO undertakes compliance monitoring of public procurements. PPO Annual Report 2019/2020 for example, reports that PPO conducted a desk compliance monitoring for Tertiary Education Commission on Expression of Interest in October 2019. Furthermore, an onsite compliance monitoring was carried out by the PPO at the Mauritius Fire Rescue Service in June 2020.

S. 42 PPA provides that the auditor of every public body shall state in his annual report whether the provisions of Part V of the Act regarding the Bidding Process have been complied with. Based on the content of the Audit Report for the Financial Year 2019-20, that the Report contains a summary of the most significant audit observations that may have significant impact on finances, resources and service delivery, or that may adversely affect financial governance and controls, if not corrected. The key issues highlighted in the Audit Report of 2019-20 include lapses in procurement management, deficiencies in contract management, non-compliance with legislations and non-enforcement of rules, value for money not obtained from significant expenditure incurred.

The institutional structure of Procurement Policy Office and its mandate under Section 7 A of PPA 2006 ensures an independent oversight and compliance monitoring by PPO. While the NAO Director of Audit himself does not believe there is a significant impact related to independence, theoretically, the independence of the Director of Audit is negatively affected by the fact that the department budget is not decided separately as dictated by good practice: the budget is determined as part of the normal budgeting process led by the Ministry of Finance. In addition, the department’s channel for reporting is through the Minister of Finance, rather than directly to the National Assembly as required by good practice. This is however mitigated by the fact that none of the NAO’s findings can be tampered with or altered in any way. Further, specific provisions are made in the Constitution of Mauritius and in the Finance and Audit Act to ensure the independence of the Director of Audit.

Substantive or material Gaps

Sub-indicator 12(a)(d) Independence of NAO

- **Strengthening independence of NAO.** Based on NAO’s Annual Report on Performance for the year ending June 30, 2021 in the section on way forward as strategic direction “The National Audit Office will strive, for the next 3 years (2021-2024), to: I. Strengthen the independence of the Office to become a model Supreme Audit Institution in the region and to contribute in enhancing the value of the country’s financial system. We shall engage with the authorities for the review of existing legislations and policies with a view to strengthening NAO’s independence according to the precepts of the Lima and Mexico Declarations on SAIs independence”

Sub-indicator 12(a)(e) Review of audit reports

- **Implementation of audit findings:** Although the NAO, during subsequent audits, follows up implementation of prior audit findings, and the Finance and Audit now requires Ministries and Agencies to formally prepare and implementation plan for remedial actions and for preventing the recurrence of previously identified audit shortcomings, compliance with this requirement is still low, and many audit recommendations are repeated in subsequent audit reports. Parliament's Public Accounts Committee (PAC) religiously reviews the Director of Audit's annual report, which process is satisfactory, but there is limited legislative scrutiny of the audits of those EBUs that suffer delays in their submissions, as well as limited PAC focus on any performance audits conducted. Lastly, even at the PAC level, there appears to be limited impact as the PAC's reports and recommendations are not always followed-up, nor are corrective actions taken religiously or penalties applied.

Sub-indicator 12(a)(f) Clear mechanisms to ensure follow-up

- **Non-compliance:** The Audit Report, covering the year to June 30, 2020, was completed and submitted by the Director of Audit to the Minister of Finance on 24 February 2021, for presentation to Parliament. This was within the statutory reporting timelines. As in previous years, the report noted instances of non-submission of financial statements for audit, observing that as of 19 February 2021, 46 Statutory Bodies had not yet submitted a total of 145 financial statements to the NAO for audit purposes, of which 102 related to financial years prior to 2019-20. Also, 174 financial statements in respect of 74 Statutory Bodies had been certified by NAO but were yet to be laid before the National Assembly. The report noted constraints caused by the ongoing pandemic, as well as staffing shortages, with the NAO operating at approximately 75 per cent capacity mainly due to unfilled vacancies and limited budget to fill the vacancies.

Sub-indicator 12(b) - Co-ordination of controls and audits of public procurement

Assessment criteria

- (a) There are written procedures that state requirements for internal controls, ideally in an internal control manual.
- (b) There are written standards and procedures (e.g., a manual) for conducting procurement audits (both on compliance and performance) to facilitate coordinated and mutually reinforcing auditing.
- (c) There is evidence that internal or external audits are carried out at least annually and that other established written standards are complied with. *
- (d) Clear and reliable reporting lines to relevant oversight bodies exist.

*** Recommended quantitative indicator to substantiate assessment of sub-indicator 12(b) assessment criterion (c):**

- number of specialised procurement audits carried out compared to total number of audits (in %).
- share of procurement performance audits carried out (in % of total number of procurement audits).

Source: Ministry of Finance/Supreme Audit Institution.

Main strengths In accordance with Financial Management kit (Volume VI)^{95 96} – Internal Audit Policy and Operations Manual (April 2013), The Internal Control Cadre (ICC) falls under the aegis of the Ministry of Finance and Economic Development and is responsible for the internal audit function in all the Departments of Government. Internal Audit is an independent and objective appraisal service to Accounting Officers by providing reasonable assurance on governance, risk management and control processes. VI.1.2 The objectives of internal audit are to- (a) evaluate control systems; (b) ensure compliance to rules, procedures and regulations; (c) evaluate organizational efficiency and effectiveness; (d) assess accuracy and reliability of department’s reporting processes, (e) evaluate effectiveness of Department’s accountability framework, and the extent of adherence to ethical standards; and (f) recommend courses of action that add value to the organization.

FM kit volume VI contains Internal Audit Policy & Operations Manual and Internal Audit Standards Operations Procedure Manual.

Summary of findings

Based on the report of NAO it is seen that internal and external audits are carried out annually. The breaches in laws and regulations are reported to oversight bodies. Cases relating to Fraud and Corruption are reported to ICAC as covered under Indicator 14.

Based on PPA 2006, in accordance with Section 7A Powers of Policy Office, where, in the discharge of its functions, the Policy Office finds that there has been a deliberate non-compliance with any provision of this Act or instructions issued, the Director shall refer the matter to the Head of the Civil Service recommending such action as he may deem appropriate. The Head of the Civil Service may, where he considers appropriate, refer any matter referred to him to the Police for enquiry.

Similarly, related to the powers of Central Procurement Board, in accordance with Section 12 of PPA 2006, where it comes to the knowledge of the Board that a contract has been awarded or is about to be awarded in breach of this Part, the Board shall forthwith report the matter to the Head of the Civil Service, with a copy to the Director, recommending such action as it may deem appropriate. The Head of the Civil Service may, where he considers appropriate, refer any matter reported to him under to the Police for enquiry.

Substantive or material Gaps

Sub-indicator 12(b)(b) Written standards and procedures for conducting procurement audits

- **There is no separate manual for procurement audit.** Procurement Audit is carried out as part overall Performance Audit by NAO based on established procedures and manuals. Based on discussions held with NAO on Sep 15, 2021, whereas procurement audit is carried out as part of overall financial and performance audit, NAO has an independent role and a mutually reinforcing audit in the opinion of NAO would be a conflicting situation. However, both NAO and PPO welcomed any new initiative on preparation of manual on specialized procurement audit with the assistance of PPO, without affecting the independent role of NAO.

⁹⁵ Financial Management Kit, Ministry of Finance and Economic Development, Volumes I to VI. [https://mof.govmu.org/Pages/Financial-Management-Kit-\(FM-Kit\).aspx](https://mof.govmu.org/Pages/Financial-Management-Kit-(FM-Kit).aspx)

⁹⁶ Financial Management Kit, Ministry of Finance and Economic Development, Volume VI, Internal Audit Standard Operational Procedures Manual (IASOPM), April 2013. <https://mof.govmu.org/Documents/Volume%20VI/InternalAuditStandardOperatingProceduresManual.pdf>

Sub-indicator 12(b)(d) Procurement audits

- PPO not doing regular and comprehensive procurement audits as per its mandate

Sub-indicator 12(c) - Enforcement and follow-up on findings and recommendations

Assessment criteria

(a) Recommendations are responded to and implemented within the time frames established in the law.

(b) There are systems in place to follow up on the implementation/enforcement of the audit recommendations.

*** Recommended quantitative indicator to substantiate assessment of sub-indicator 12(c) assessment criterion (a):**

- Share of internal and external audit recommendations implemented within the time frames established in the law (in %).

Source: Ministry of Finance/Supreme Audit Institution.

Main strength A regular Annual Report on Performance of NAO

Summary of findings

Based on the Annual Report on Performance of NAO for year 2020-21 (October 2021), despite resource and time constraints, NAO fulfilled our statutory obligations and provided independent assurance to the National Assembly on the proper accounting and use of public resources. We submitted our Audit Reports on Government and RRA accounts for the financial year 2019-20 in February 2021, that is, within the required statutory time frame. NAO also issued three Performance Audit Reports. These reports were laid in the National Assembly and made available to stakeholders and the public at large through our website. In addition, during year 2020-21, NAO issued 196 Audit Reports to Statutory Bodies, Local Authorities and other public sector bodies

Based on MOFEPD Annual Report of 2019-2020 on Internal Audit, for the period 1 July 2019 to 30 June 2020, out of 383 internal audit exercises planned, 236 were completed. This represents 62% of Annual Internal Audit Plans. In addition to the coverage of planned audits, 61 special assignments have been completed at the request of Accounting Officers. Regarding Implementation of agreed recommendations in the Internal Audit Reports Follow up exercises have been carried out to ascertain the degree of implementation on 878 recommendations made in Internal Audit Reports. As at 30 June 2020, 708 recommendations have already been implemented. This represents 81% of the total recommendations.⁹⁷

With a view to strengthening internal audit and risk management in the public sector, the following measures were provided in the Annex to Budget Speech 2020/21: i. the structure, effectiveness and function of internal audit to be improved so as to provide quality internal audit services to Government;

⁹⁷ Annual Report 2019/2020, Ministry of Finance, Economic Planning and Development, October 2020.

<https://mof.govmu.org/Pages/Annual-Report.aspx>

ii. a risk management framework to be established across Ministries/Department; and iii. the Internal Control Cadre and the Audit Committees to assist Accounting.⁹⁸

Substantive or material Gaps

Sub-indicator 12(c)(a) Enforcement and follow up

- **No further PEFA report and lack of comprehensive follow-up:** Based on PEFA 2015 report related effectiveness of Internal Audit (PI- 21) the score was C+ on a scale A to D. This included dimensions of quality of the internal audit functions, frequency and distribution of report, extent of management response to audit findings. As per PEFA 2015 on Scope, Nature and follow-up of External Audit (PI-26) the score was C+. This included dimensions of scope and nature of audit performed, timeliness of audit reports to legislatures, evidence of follow-up on audit recommendations. There has been no follow-up PEFA assessment since 2015 and not all recommendations of IA are implemented.

Sub-indicator 12 (d) - Qualification and training to conduct procurement audits

Assessment criteria

(a) There is an established program to train internal and external auditors to ensure that they are qualified to conduct high-quality procurement audits, including performance audits.

(b) The selection of auditors requires that they have adequate knowledge of the subject as a condition for carrying out procurement audits; if auditors lack procurement knowledge, they are routinely supported by procurement specialists or consultants.

(c) Auditors are selected in a fair and transparent way and are fully independent.

*** Recommended quantitative indicator to substantiate assessment of sub-indicator 12(d) assessment criterion (a):**

- number of training courses conducted to train internal and external auditors in public procurement audits. Source: Ministry of Finance/Supreme Audit Institution.

*** Recommended quantitative indicator to substantiate assessment of sub-indicator 12(d) assessment criterion (a):**

- share of auditors trained in public procurement (as % of total number of auditors). Source: Ministry of Finance/Supreme Audit Institution.

Main strengths Based on Annual Report on Performance of NAO for year 2020-21 (October 2021), the Capacity Development Committee was set up at NAO with a view to identifying potentials for capacity development for all grades of officers at the NAO. Selections of topics/themes as well as selection of attendees/participants are carried out by the Committee on the basis of clearly documented internal procedures. Up to now, NAO staff has always been given opportunities to undergo both overseas and local trainings in a significant number of fields such as Performance Audit, Project Management, Accounting and Auditing standards (refresher and updates), Procurement, Information Technology, and Anti Money Laundering Framework.

⁹⁸Annual Report 2019/2020, Ministry of Finance, Economic Planning and Development, October 2020.

<https://mof.govmu.org/Pages/Annual-Report.aspx>

Summary of findings

Most of the internal audit officers have been trained in public procurement, internal audits with a focus on compliance. Many State-owned bodies have internal audit units themselves.

As per discussion held with NAO ⁹⁹, PPO has conducted training for all Stakeholders and workshops were held 2015-16 to train auditors on the Procurement Policy, Rules and Regulations. This was carried out with collaboration of Civil Service College.

Based on discussions held with NAO on Sep 15, 2021, Auditors are qualified and hired in a transparent manner.¹⁰⁰

Substantive or material Gaps

Sub-indicator 12(d)(b) Auditor training

- Lack of training to carry out specialized procurement audit by External Auditors (NAO). This skills gap affects Internal Auditors as well as private sector auditors.

Pillar IV Indicator 12 Overview of Substantive or Material Gaps: with Risk Classification and Recommendations plus Suggestions for Improvement

Sub-indicator	Substantive or Material Gap	Risk	Recommendation
	Red Flag *		
12(a)(d)	Gaps in National Audit Office independence to become a model Supreme Audit Institution in accordance with precepts of the Lima and Mexico Declarations on SAIs independence	M	Strengthen the independence of the National Audit Office to become a model Supreme Audit Institution in the region and to contribute in enhancing the value of the country's financial system. We shall engage with the authorities for the review of existing legislations and policies with a view to strengthening NAO's independence according to the precepts of the Lima and Mexico Declarations on SAIs independence (as per NAO's Annual Report on Performance for the year ending June 30, 2021)
12(a)(e)	Weak implementation of audit findings-implementation plan for remedial actions and for preventing the recurrence of previously	M	Implementation of audit findings to be streamlined and improved

⁹⁹ Virtual meeting with NAO with the MAPS Assessment Team on September 15, 2021.

¹⁰⁰ Virtual meeting with NAO with the MAPS Assessment Team on September 15, 2021.

	identified audit shortcomings, compliance with this requirement is still low, and many audit recommendations are repeated in subsequent audit reports		
12(b)(b)	No separate manual for specialized procurement audit	L	Need for preparation of manual on specialized procurement audit with the assistance of PPO, without affecting the independent role of NAO.
12(b)(d)	PPO not doing regular and comprehensive procurement audits as per its mandate		PPO to consider doing a regular audit as input to NAO
12(c)(a)	Deficiencies in internal and external audit – No PEFA report after 2015. Follow-up of recommendation of IA	M	Follow -up PEFA required to be taken in collaboration with MOFEPD Follow-up of recommendation of IA to be further improved which already 81% of the total recommendations
12(d)(b)	Lack of specialized procurement training to auditors and to decision makers	L	There is a need to hold a new round of training to carry specialized procurement audit by External Auditors (NAO) This training should be extended to Internal Auditors as also private sector auditors to address skill gap Based on the feedback of NAO, there is need to sensitize and train decision-makers who are designated “Accounting Officers”, with authority to incur expenditure in accordance with section 21(1) of the Finance and Audit Act. This need also stems from the fact that such “Accounting Officers” are sometimes new for the position, and there is an assumption that they are aware of procurement laws, regulation and auditing standards, which may not be true. There should be requirement that selection of auditor to include knowledge of specialized procurement audit

Indicator 13. Procurement appeals mechanisms are effective and efficient

Pillar I cover aspects of the appeals mechanism as it pertains to the legal framework, including creation and coverage. This indicator further assesses the appeals mechanisms for a range of specific issues regarding efficiency in contributing to the compliance environment in the country and the integrity of the public procurement system.

Summary of findings

There are clear processes for dealing with challenges and review (appeals) set out in the PPA and PPR which create conditions that provide for fairness and due process. The timescales for challenges and review do not unduly delay the procurement process or make an appeal unrealistic and decisions are made on the basis of available evidence submitted by the parties. The first review is carried out by the public body, whose decision is subject to appeal to the Independent Review Body.

The Independent Review Body is an autonomous institution, independent from the rest of the procurement system. The conditions and time frames for review are precise and reasonable and the processes for submission and resolution of applications for review are clearly defined and followed by the Independent Review Panel. The PPA provides for automatic suspension of procurement proceedings pending determination of an application for review by the IRP. The IRP issues binding and non-binding decisions within the 30-day time frame specified in the PPR, which are published on-line. Independent Review Panel decisions are very thorough and clearly reasoned. Cases are decided on the basis of both written and oral evidence (where relevant). The full range of available remedies are applied, appropriately addressing the need for corrective actions but the PPA/PPR do not provide specific powers for the IRP to enforce the orders it makes. There are procedural safeguards and monitoring processes aimed at ensuring compliance with IRP orders in practice.

Sub-indicator 13(a) - Process for challenges and appeal

Assessment criteria

- (a) Decisions are rendered on the basis of available evidence submitted by the parties.
- (b) The first review of the evidence is carried out by the entity specified in the law.
- (c) The body or authority (appeals body) in charge of reviewing decisions of the specified first review body issues final, enforceable decisions.
- (d) The time frames specified for the submission and review of challenges and for appeals and issuing of decisions do not unduly delay the procurement process or make an appeal unrealistic.

* Quantitative indicator to substantiate assessment of sub-indicator 13(a) assessment criterion (c):

- number of appeals.
Source: Appeals body.

* Recommended quantitative indicator to substantiate assessment of sub-indicator 13(a) assessment criterion (c):

- number (and percentage) of enforced decisions.
Source: Appeals body.

Main strengths The process defined for dealing with challenges and appeals ensures fairness and due process. The route for challenge and review is set out unambiguously and with clear requirements concerning the information and evidence to be submitted by the parties. Time frames do not unduly delay the procurement process or make an appeal unrealistic.

Summary of findings

The PPR set out clear requirements in terms of the form to be completed and information to be provided in support of a challenge submitted to a public body. There is a standard application form for challenge, set out in the Second Schedule PPR. In the case of major projects there are also a requirement on the Chief Executive officer to obtain all relevant information from the Central Procurement Board. S.45 PPA sets out detailed requirements for the submission to and conduct of review (appeal) by the Independent Review Panel. Third Schedule sets out the content of a simple form for application for review (appeal). The applicant is required to set out the ground for review, statement on economic interest, special measures sought, relief requested, reason for request for specific documents to support the application, and the reason for a request for hearing. S.45 PPA also contains provisions relating to filing of statements of case, witness statements and supporting documents and exchange of information. s.53 PPR includes a comprehensive non-exhaustive list of procurement documents which the public body must make available on request from the Independent Review Panel. In practice, it is standard for hearings to be held, at which both parties are represented.

The IRP, as an administrative body, does not have powers to enforce the orders it makes and there is no formal enforcement mechanism available to guarantee compliance. There are procedural safeguards and monitoring process aimed at ensuring compliance with IRP orders in practice. R.58 PPR provides that any decision by the Independent Review Panel pursuant to s.45 PPA shall be made part of the record of the procurement proceedings. R.59 PPR requires the public body to promptly notify the Independent Review Panel and the Procurement Policy Office of the action it has taken in response to the decision of the Independent Review Panel. In practice the Procurement Policy Office monitoring team will investigate non-compliance of a public body with decisions/orders made by the IRP, prepare a report and discuss it with the public body and where appropriate send the report to the Secretary to the Cabinet, ICAC or other body as appropriate for legal action.

The time frames for submission and review of challenges are short. s.43(3) PPA provides that a challenge must be submitted within five or seven days of specified deadlines. R 48(4) PPR requires the public body to issue the written decision within seven days of the filing of the application to challenge. Time frames for submission and determination of an application for review (appeal) by the Independent Review Panel are reasonably short. R.48 PPR require applications for review to be submitted within 7 days of receipt of the decision of the public body or the time when that decision should have been received. In the case of lower value contracts, the deadline is within five days of the date the applicant becomes aware of the alleged breach. R.57A PPR provides that the Independent Review Panel shall determine an application for review within 30 days of the application. These time frames do not unduly delay the procurement process or make an appeal unrealistic.

Substantive or material gaps

Sub-indicator 13(a)(c) Decisions of appeal body

- **IRP does not issue enforceable decisions:** The PPA/PPR do not provide specific powers for the IRP to enforce the orders it makes and there is no formal enforcement mechanism available to guarantee compliance.

Sub-indicator 13(b) - Independence and capacity of the appeals body

Assessment criteria

The appeals body:

- (a) is not involved in any capacity in procurement transactions or in the process leading to contract award decisions
- (b) does not charge fees that inhibit access by concerned parties
- (c) follows procedures for submission and resolution of complaints that are clearly defined and publicly available * *Quantitative indicator*
- d) exercises its legal authority to suspend procurement proceedings and impose remedies
- (e) issues decisions within the time frame specified in the law/regulations
- (f) issues decisions that are binding on all parties
- (g) is adequately resourced and staffed to fulfil its functions.

* Quantitative indicator to substantiate assessment of sub-indicator 13(b) assessment criterion (c):

- appeals resolved within the time frame specified in the law/exceeding this time frame/unresolved (Total number and in %).

Source: Appeals body.

Main strengths The Independent Review Body is an autonomous institution, independent from the rest of the procurement system. The IRP follows procedures defined in the PPA which provides for automatic suspension of procurement proceedings pending determination of an application for review and issues decisions within the time frame specified in the PPA/PPR.

Summary of findings

The Independent Review Panel comprises a Chairperson, a Vice-Chairperson and four other persons appointed by the President of the Republic acting in accordance with the advice of the Prime Minister. The IRP has a secretary and support staff and has its own office facilities. The IRP is not involved in any capacity in procurement transactions or in the process leading to contract award decisions. Applicants for review are required to pay a non-refundable processing fee of MUR 50,000 plus a security deposit of MUR 100,000 where the application relates to the bid opening process or the award of a major contract; or MUR 25,000 in any other case. The IRP follows the procedures set out in the PA for submission and resolution of complaints

s.45(4) PPA provides for the automatic suspension of the procurement proceedings until the appeal is determined by the Independent Review Panel, subject to the Independent Review Panel being satisfied that there is a prima facie case for review. Analysis of the legal framework and applications for review (appeal) demonstrate that the Independent Review Body exercises its legal authority to impose remedies. Not all orders (decisions) made by the IRP are binding. Decisions are issued within the 30-day time frame specified in the PPR and are published promptly on the Procurement Policy Office website, where they can be accessed using a dedicated tab.

Substantive or material gaps

Sub-indicator 13(b)(f) Independence and capacity of the appeals body - decisions

The IRP does not issue binding decisions in all cases: The IRP issues binding orders (decisions) in relation to only one of the listed remedies. (i.e. s.45(a)(a) PPA prohibiting the public body from acting or deciding in an unauthorized manner from following an incorrect procedure) Other orders (decisions) for remedies are recommendations only and are not binding.

Sub-indicator 13(c) - Decisions of the appeals body

Assessment criteria

Procedures governing the decision-making process of the appeals body provide that decisions are:

- (a) based on information relevant to the case.
- (b) balanced and unbiased in consideration of the relevant information. *
- (c) result in remedies, if required, that are necessary to correcting the implementation of the process or procedures.
- (d) decisions are published on the centralised government online portal within stipulated timelines and as stipulated in the law.

***Quantitative indicator to substantiate assessment of sub-indicator 13(c) assessment criterion (d):**

- share of appeals decisions posted on a central online platform within timelines specified in the law (in %).

Source: Centralised online portal.

*** Recommended quantitative indicator to substantiate assessment of sub-indicator 13(c) assessment criterion (b):**

- share of suppliers that perceive the challenge and appeals system as trustworthy (in % of responses).

Source: Survey.

- share of suppliers that perceive appeals decisions as consistent (in % of responses).

Source: Survey.

*** Recommended quantitative indicator to substantiate assessment of sub-indicator 13(c) assessment criterion (c):**

- outcome of appeals (dismissed; decision in favour of procuring entity; decision in favour of applicant) (in %).

Source: Appeals body.

Main strengths Independent Review Panel decisions are published promptly on the Procurement Policy Office website. Cases are decided on the basis of both written and oral evidence (where relevant) with decisions being unbiased, thorough and clearly reasoned. The resulting remedies appropriately address the need for corrective actions.

Summary of findings

Review of sampled IRP decisions demonstrate that decisions are clearly reasoned and rendered on the basis of available evidence, both written and oral, of relevance to the case and submitted by the parties. The written reasons for the decision appear balanced and unbiased, in consideration of all the relevant

information. Decisions of the IRP specifically deal with process issues where relevant, and orders made by the IRP address the need for corrective actions to ensure compliance with the procurement legal framework. IRP Decisions are published promptly on the Procurement Policy Office website.

Pillar IV Indicator 13 Overview of Substantive or Material Gaps - with Risk Classification and Recommendations plus Suggestions for Improvement

Sub-indicator	Substantive or Material Gap Red Flag *	Risk	Recommendation
13(a)(c)	IRP does not has specific powers in the PPA/PPR to issue enforceable decisions	M	In order to enhance the credibility of the review mechanism, review establishment and powers of IRP and/or put in place mechanisms to ensure that the IRP issues decision which are enforceable.
13(b)(f)	The IRP does not issue binding decisions in all cases	M	Review the powers of IRP in respect of the nature of the orders it can make. If possible, within the constraints of the legal system, all orders of the IRP should be binding on all parties
13(b)(g)	Up to date IT (including wi-fi) provision appears inadequate.	L	Assess resources of IRP, in particular available IT and to ensure compatibility with e-PS on activation of Challenge and Appeal module.

Indicator 14. The country has ethics and anti-corruption measures in place

This indicator assesses i) the nature and scope of anti-corruption provisions in the procurement system and ii) how they are implemented and managed in practice. This indicator also assesses whether the system strengthens openness and balances the interests of stakeholders and whether the private sector and civil society support the creation of a public procurement market known for its integrity.

Sub-indicator 14(a) - Legal definition of prohibited practices, conflicts of interest, and associated responsibilities, accountabilities and penalties

<p>Assessment criteria</p> <p>(a)The legal/regulatory framework provides for the following: (a) definitions of fraud, corruption and other prohibited practices in procurement, consistent with obligations deriving from legally binding international anti-corruption agreements.</p> <p>(b) definitions of the individual responsibilities, accountability and penalties for government employees and private firms or individuals found guilty of fraud, corruption or other prohibited practices in procurement, without prejudice of other provisions in the criminal law.</p>

(c) definitions and provisions concerning conflict of interest, including a cooling-off period for former public officials.

Main strengths Independent Commission Against Corruption (ICAC): ICAC has as core functions to lead, implement and administer the prevention, education and enforcement elements of the national strategy to fight corruption as per the Prevention of Corruption Act (PoCA) 2002. It also investigates and prosecutes money laundering offences by virtue of the Financial Intelligence and Anti-Money Laundering Act (FIAMLA) 2002. Other laws which have been enacted to reinforce the fight against corruption and money laundering also include the Declaration of Assets (DoA) Act 2018, Asset Recovery Act (ARA) 2011 and the Good Governance and Integrity Reporting Act 2015, among others.

Summary of findings

Corrupt conduct and practices are criminalized under the PoCA 2002. As per Section 2 of the PoCA 2002, an act of corruption is defined as follows, which inter alia includes '(a) means an act which constitutes a corruption offence; and (b) includes - (i) any conduct whereby, in return for a gratification, a person does or neglects from doing an act in contravention of his public duties; (ii) the offer, promise, soliciting or receipt of a gratification as an inducement or reward to a person to do or not to do any act, with a corrupt intention; (iii) the abuse of a public or private office for private gain; (iv) an agreement between 2 or more persons to act or refrain from acting in violation of a person's duties in the private or public sector for profit or gain; and (v) any conduct whereby a person accepts or obtains, or agrees to accept or attempts to obtain, from any person, for himself or for any other person, any gratification for inducing a public official, by corrupt or illegal means, or by the exercise of personal influence, to do or abstain from doing an act in the exercise of his duties to show favour or disfavour to any person'

Part II of the PoCA 2002 provides for the different corruption offences under Sections 4 to 17. Section 12 of the Act specifically pertains to 'Bribery for Procuring Contract'. However, most of these Sections can be applied for prosecuting a person for a corruption offence linked with procurement.

The United Nations Convention against Corruption (UNCAC), to which Mauritius is signatory and has ratified, provides a framework for shaping national public procurement legislation. The UNCAC calls for the establishment of appropriate systems of public procurement based on the fundamental principles of transparency, competition, professionalism and objective criteria in decision-making. As per Article 9 paragraph 1 of the Convention

Government employees and private firms or individuals found guilty of corruption offences can be convicted under Sections 4 to 17 of the PoCA 2002. The PPA 2006 and PPR, more specifically Part VIII PPA, also make provision to uphold procurement integrity by addressing the conduct of public officials and conduct of bidders and suppliers.

Sections in PPA Part IX (Miscellaneous) address aspects that are meant to promote transparency, accountability and fairness and prevent malpractices/corruption within the procurement system. Different Sections of the PPA aim at achieving a sound procurement system in public bodies. A sound system requires compliance to the Act and ensuring transparency and integrity at every stage of the procurement cycle in terms of choice of procurement methods, maintenance of records, evaluation systems, appeal procedures and contract management, amongst others.

Section 13 of the PoCA 2002 pertains to conflict of interests. Conflict of interests may be described as a situation in which a public official, while in the exercise of his public duties, has a personal/direct or indirect interest or where his relative or an associate of his has a direct or indirect interest in a decision that he or the public body has to take and which can improperly influence the public official in discharging his functions. Such direct or indirect interest could be termed as the private interest

Section 51 of the PPA 2006 pertains to the conduct of public officials and also lays emphasis on conflict of interests. As per Section 51 (1) (c), a public official involved in planning or conducting public procurement proceedings or contract administration, shall avoid conflict of interests, and the appearance of conflict of interests, in carrying out his duties and conducting himself. In Section 51 (2) (a) of the PPA 2006, it is also mentioned that: *'No public official, or his close relative, shall participate as a bidder in procurement proceedings of that public body and no award of a procurement contract shall be made directly to such official or to anybody in which he or his close relative, is employed in a management capacity or has a substantial financial interest.'*

The procurement legislation does make certain provisions that prohibit the intervention of public officials for a reasonable period after leaving office in procurement matters in ways that benefit them. In Section 51 (1) (f) of the PPA 2006, it is mentioned that a public official involved in planning or conducting public procurement proceedings or contract administration shall for a period of 2 years after leaving the public service not accept a position of authority in any private concern with which he had official dealings.

Sub-indicator 14(b) - Provisions on prohibited practices in procurement documents

Assessment criteria

- (a) The legal/regulatory framework specifies this mandatory requirement and gives precise instructions on how to incorporate the matter in procurement and contract documents.
- (b) Procurement and contract documents include provisions on fraud, corruption and other prohibited practices, as specified in the legal/regulatory framework.

Main strengths PPO provides models of “standard bidding documents for public bodies. In the section pertaining to “instructions to Bidders” there is a clause that deals with “fraud, corruption and integrity”.

Summary of findings

Sampled SBDs¹⁰¹ include provisions on fraud and corruption, clearly stating that it is the policy of the GOM to require all participants in procurement proceedings (public body and supplier side) to observe the highest standards of ethics during the procurement and execution of contracts. There are clear and comprehensive definitions of (i) “corrupt practice”; (ii) “fraudulent practice” (iii) “collusive practice”; (iv) “coercive practice”; and (v) “obstructive practice” .

¹⁰¹ SBD for Procurement of Goods, November 2021 (Ref: G/SBD1/11-21/)/e-SBD Procurement of Goods (Ref: G/EPROC/PSG1/11-21), November 2021 for use in Open Advertised Bidding and Restricted Bidding

Sub-indicator 14(c) - Effective sanctions and enforcement systems

Assessment criteria

(a) Procuring entities are required to report allegations of fraud, corruption and other prohibited practices to law enforcement authorities, and there is a clear procedure in place for doing this.

(b) There is evidence that this system is systematically applied and reports are consistently followed up by law enforcement authorities.

(c) There is a system for suspension/debarment that ensures due process and is consistently applied.

(d) There is evidence that the laws on fraud, corruption and other prohibited practices are being enforced in the country by application of stated penalties. *

* Recommended quantitative indicator to substantiate assessment of sub-indicator 14(c) assessment criterion (d):

- Firms/individuals found guilty of fraud and corruption in procurement: number of firms/individuals prosecuted/convicted; prohibited from participation in future procurements (suspended/debarred).

Source: Normative/regulatory function/anti-corruption body.

- Government officials found guilty of fraud and corruption in public procurement: number of officials prosecuted/convicted.

Source: Normative/regulatory function/anti-corruption body.

- Gifts to secure public contracts: number of firms admitting to unethical practices, including making gifts in (in %).

Source: Survey.

Main strengths Notification and reporting of corruption offence: Individuals and public officials are required to report allegations of corruption to the ICAC, and there is a clear procedure in place for doing this. For example, Section 43 of the PoCA 2002 makes mention that any person may- (a) without disclosing his identity; and (b) orally or in writing, notify the Commission or an officer of the existence or possible existence of a corruption offence. (2) The Commission shall take all steps that may be necessary to facilitate the notification to the Commission of the possible existence of an act of corruption'. Moreover, an officer of a public body has the duty to report acts of corruption offences. As per Section 44: (1) 'Where an officer of a public body suspects that an act of corruption has been committed within or in relation to that public body, he shall forthwith make a written report to the Commission. (2) The Commission shall issue such guidelines as it considers appropriate to ensure compliance with subsection (1)''

Summary of findings

Section 53 of the PPA 2006 makes provision for the suspension and debarment of suppliers. Debarment procedures are mainly under the responsibility of the PPO. As per Section 53 (1), subject to subsection (2), the Director may, under such conditions as may be prescribed, suspend, debar or disqualify a potential bidder or supplier from participation in procurement on the following grounds As per Subsection 53 (2), a suspension, debarment or disqualification of a bidder or supplier under subsection (1) shall not be effected unless the Director - (a) reviews and considers the factual record developed by the public body that proposes the action; (b) gives reasonable notice to the bidder or supplier involved of the basis for the proposed action; and (c) gives reasonable opportunity to the bidder or supplier to respond to the

proposed action. And as per subsection 53 (3) a period of suspension, debarment or disqualification under subsection (1) shall not exceed 5 years. The PPO also has a list of suspended/debarred/disqualified suppliers with details pertaining to the period for which suppliers will be ineligible and the reasons for their suspension, debarment or disqualification.

Information pertaining to prosecution and punishment for corrupt practices is available in the ICAC's Annual Reports. For example, in the Report 2018/19, the following have been duly reported, among others: (i) Cases sent to the Office of Director of Public Prosecutions; (ii) Cases disposed by the Intermediate Court; (iii) Provisional Charges handled; and (iv) Cases lodged before the Intermediate Court.

Moreover, in the Report 2018/19, the Corruption Investigation Division inquired over procurement matters. A section in the Report 2018/19 pertaining to 'Corruption in Procurement by White Collar Individuals' reads as follows: 'One particular complaint on the supply of fake medicines by a supplier resulted in the refund of around Rs. 3 million to the Ministry of Health, whose attention was also brought to loopholes in its control systems that allowed the reported fraud in the instance.'

Another investigation revealed the criminal collusion between doctors involved in bid evaluation and suppliers of stents, whereby selected suppliers were given contracts by the Ministry of Health for stents at the unit price of Rs. 80,000. The same doctors used stents priced at Rs. 30,000 in private health care. Additionally, it has also been reported to the ICAC about some specialist doctors drafting specifications for medical consumables favoring specific doctors and obtaining foreign vacation as reward. These investigations have brought the arrest and provisional charge of the suspects.'

Responses to the MAPS assessment private sector survey show that three out of 29 respondents were of the view that companies are expected to give a gift to secure a contract in the public sector. (Figure 32).

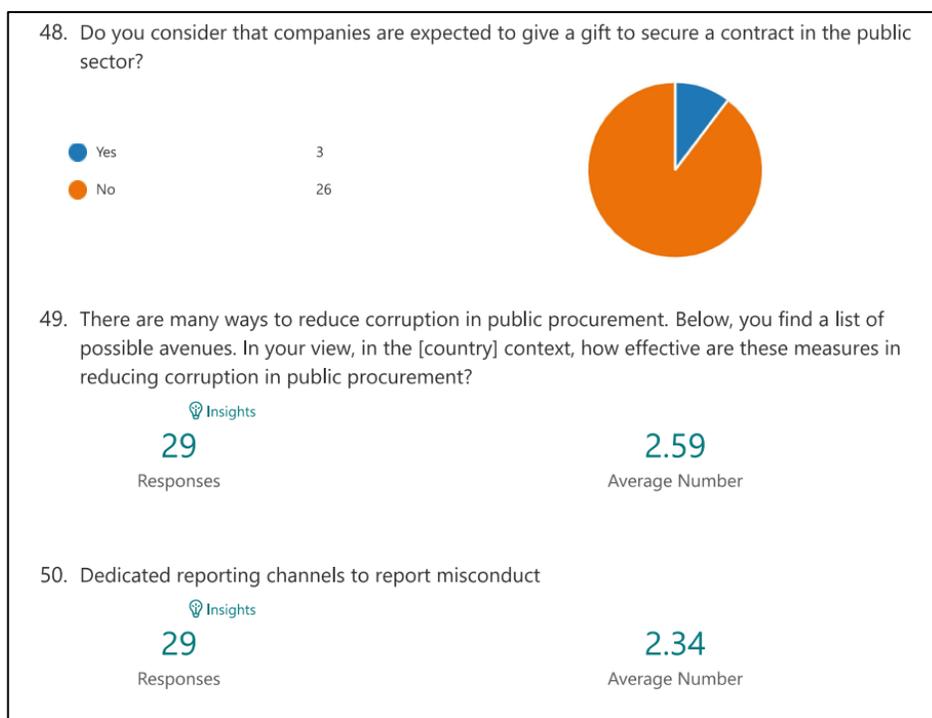


Figure 32: MAPS assessment private sector survey - corruption

Sub-indicator 14(d) - Anti-corruption framework and integrity training

Assessment criteria

(a) The country has in place a comprehensive anti-corruption framework to prevent, detect and penalize corruption in government that involves the appropriate agencies of government with a level of responsibility and capacity to enable its responsibilities to be carried out. *

(b) As part of the anti-corruption framework, a mechanism is in place and is used for systematically identifying corruption risks and for mitigating these risks in the public procurement cycle.

(c) As part of the anti-corruption framework, statistics on corruption-related legal proceedings and convictions are compiled and reports are published annually.

(d) Special measures are in place for the detection and prevention of corruption associated with procurement.

(e) Special integrity training programs are offered and the procurement workforce regularly participates in this training

* Recommended quantitative indicator to substantiate assessment of sub-indicator 14(d) assessment criterion (a):

- percentage of favourable opinions by the public on the effectiveness of anti-corruption measures (in % of responses).

Source: Survey.

Main strengths ICAC is the national anti-corruption agency of Mauritius and the anti-corruption and anti-money laundering framework comprises the following legislations: (i) The PoCA 2002; (ii) The FIAMLA 2002; and (iii) The DoA Act 2018. The ICAC adopts a 3-pronged approach in its fight against corruption which includes: (i) Investigation - Enforcement of the laws against corruption; (ii) Prevention - Elimination of opportunities for corruption from systems and procedures; and (iii) Education – Education of the public at large on the dangers of corruption and mobilization public support.

Main strengths

Summary of findings

The structure of the ICAC is briefly described as below:

- The Corruption Investigation Division: The Corruption Investigation Division is responsible for investigating alleged cases of corruption and money laundering. The purpose of an investigation is to determine what has occurred or is occurring and whether the conduct of any person amounts to a corruption offence.
- The Legal Division: Besides providing legal advice to the Commission, the Legal Division supports the investigation process and prosecutes corruption and money laundering cases before the various courts in Mauritius.
- The Corruption Prevention and Education Division: The Corruption Prevention and Education Division is responsible for educating members of the public on the dangers of corruption. It also examines systems and procedures of public bodies in order to facilitate the discovery of acts of corruption and malpractices.
- The DoA Unit: With the enactment of the DoA Act 2018, the ICAC has been mandated with additional powers, functions and responsibilities to receive and process declaration of assets forms, public disclosure of declarations as per the law, issue of penalties for late submission, verify and monitor

declaration of assets and liabilities of any declarant for the purpose of detecting and investigating corruption and money laundering offences or illicit enrichment.

CRA are taken on board through the implementation of the Public Sector Anti-Corruption Framework (PSACF). The PSACF is meant to assist public bodies in adopting a strategic approach in the fight against corruption. Implementing organizations are called upon to: (i) set up Anti-Corruption Committees (ACCs) and designate Integrity Officers to drive and coordinate its implementation; (ii) develop Anti-Corruption Policies to demonstrate a zero-tolerance stance towards corruption; (iii) conduct CRA exercises to devise appropriate anti-corruption strategies and integrate corruption prevention principles in organizational policies, systems, procedures and practices; and (iv) review and monitor implementation of anti-corruption measures to ensure effectiveness.

To further provide guidance and duly assist public bodies in the implementation of the Framework, the ICAC has developed a manual on Corruption Risk Management (CRM). Some 110 public bodies have already set up their ACCs with 120 CRA exercises conducted in different risk areas, including 35 on procurement. Based on discussions held with ICAC in Implementation-cum-Validation mission in Nov 2021, it was informed by ICAC that these reports are confidential.

Key Performance Indicators (KPIs) are set by the Ministry of Public Service, Administrative and Institutional Reforms. Consultation of the ICAC with the Ministry of Public Service, Administrative and Institutional Reforms led towards the setting-up of a reporting and monitoring mechanism for the evaluation of the implementation of the PSACF in public bodies. Subsequently, further consultation has led to a Cabinet decision dated 03 July 2020, making it mandatory for public bodies to undertake CRAs and to come up with corruption prevention measures pertaining to their identified risk areas. Key Performance Indicator (KPI) set by the Ministry of Public Service, Administrative and Institutional Reforms has called for two CRAs to be conducted per year by Ministries/Government departments. This decision has been implemented by the Public Sector Transformation Bureau under the Ministry of Public Service, Administrative and Institutional Reforms and is being monitored by both the Ministry and the ICAC.

There are other KPIs and extension of CRAs to parastatal bodies, local authorities and state-owned enterprises. In a view to promote a corrupt-free service, the Government in September 2021 has adopted new KPIs and has requested all Ministries/Government departments to ensure that 75% of the corruption prevention measures and recommendations in line with their CRA exercises be implemented. Moreover, the conduct of the 2 CRA exercises have also been extended to parastatal bodies, local authorities and state-owned enterprises.

ICAC publishes its Annual Report and statistical information pertaining to achievements, including legal proceedings and convictions are duly compiled. For example, as at June 2021, convictions have been secured in 227 corruption and money laundering cases involving 271 persons convicted. Over and above CRA exercises, the ICAC conducts Corruption Prevention Reviews (CPR) to minimize opportunities for corruption inherent in the practices and procedures of public bodies. As at September 2021, more than 50 CPRs have been conducted in public bodies on procurement.

The CPRs conducted are based on weaknesses highlighted in audit reports and media or follows from requests by public bodies. The Commission also refers CPRs on a recurrent basis following investigations. These refer mostly to cases where no corruption offence has been detected.

ICAC has developed and published several best practice guides in order to empower public officials in performing their work in an ethical, transparent, accountable and fair manner. With regard to

procurement and contract management, two guides have recently been developed and published namely: Guidelines for Public Bodies – Corruption Prevention in Direct Procurement; and Management of Contract Works for Public bodies.

In line with its prevention and education mandate, the ICAC conducts regular training and empowerment sessions with its stakeholders. The sessions mainly emphasize on the dangers of corruption, corruption offences and ethical behaviors to be adopted to promote integrity. The procurement aspect is regularly taken into consideration during the sessions to alert stakeholders on the corruption risks associated with this high-risk area.

Based on Global Corruption Barometer of Transparency International (2019)¹⁰² on “Bribery and corruption” when respondents were asked whether they had contact with five key public services in their country in the previous 12 months – police, health care, schools, ID documents and utilities and whether they had paid a bribe, given a gift or done a favor in order to get the services they needed, as per the report “Mauritius maintains the lowest overall bribery rate (5 per cent), followed by Botswana (7 per cent), Cabo Verde (8 per cent), Namibia (11 per cent) and Lesotho (14 per cent). However, even in these countries, governments could do more to stop bribes for public services”.

Sub-indicator 14(e) - Stakeholder support to strengthen integrity in procurement

Assessment criteria

- (a) There are strong and credible civil society organizations that exercise social audit and control.
- (b) There is an enabling environment for civil society organizations to have a meaningful role as third-party monitors, including clear channels for engagement and feedback that are promoted by the government.
- (c) There is evidence that civil society contributes to shape and improve integrity of public procurement. *
- (d) Suppliers and business associations actively support integrity and ethical behavior in public procurement, e.g., through internal compliance measures. *

*** Recommended quantitative indicator to substantiate assessment of sub-indicator 14(e) assessment criterion (c):**

- number of domestic civil service organisations (CSOs), including national offices of international CSOs) actively providing oversight and social control in public procurement.
Source: Survey/interviews.

*** Recommended quantitative indicator to substantiate assessment of sub-indicator 14(e) assessment criterion (d):**

- number of suppliers that have internal compliance measures in place (in %).
Source: Supplier database.

¹⁰² Global Corruption Barometer Africa 2019, Citizen’s Views and Experiences of Corruption, Transparency International, 2019.
https://images.transparencycdn.org/images/2019_GCB_Africa3.pdf

Main strengths As per ICAC, Civil society is considered as an important sector by the ICAC in the fight against corruption. It has become a strong coalition against corruption and assists the ICAC in reinforcing integrity at all societal levels. The ICAC, as such, regularly organizes activities with the civil society in order to increase social control and bolster the fight against corruption. Those working closely with the ICAC include trade unionists, women, senior citizens and Board members of cooperatives, among others.

Summary of findings

There are no civil society groups in Mauritius that have a procurement focus within their agendas and/or actively provide oversight and exercise social control that will improve integrity in public procurement. The MAPS assessment public sector survey indicates that awareness of active CSO oversight and social control in public procurement is quite low. (Figure 33).

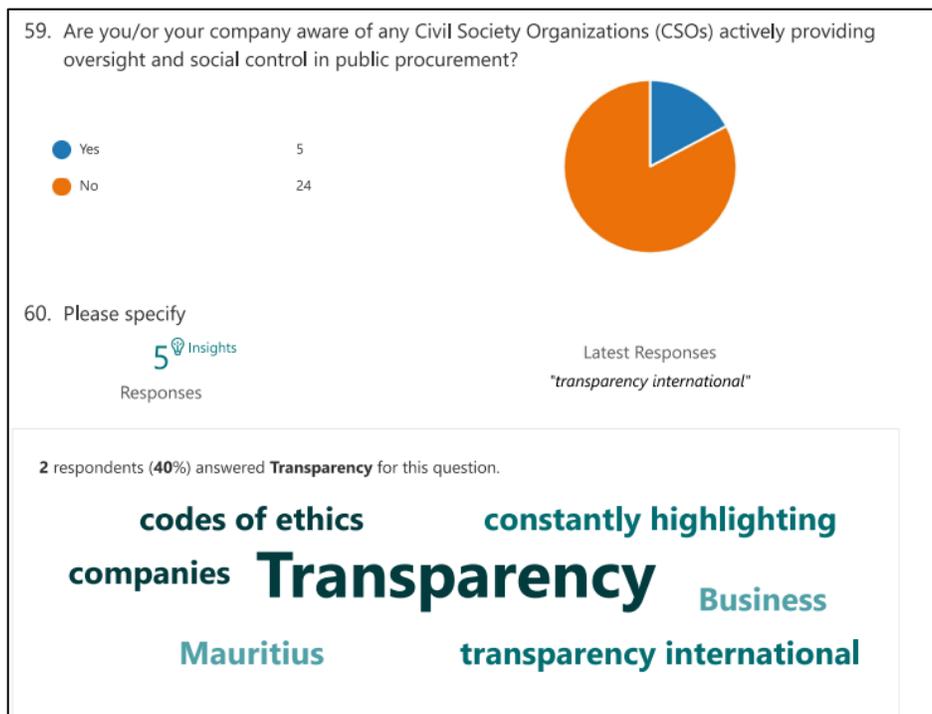


Figure 33: MAPS assessment private sector survey - CSO involvement

However, the press/media plays an important role as watchdog over public procurement exercises and will ring the alarm whenever it suspects an alleged malpractice/corrupt practice. There is also Transparency Mauritius which is an independent and non-political organization which raises the alarm whenever it suspects an alleged malpractice/corrupt practice. However, it appears CSOs have no voice or effective presence to act as a safeguard against inefficient and ineffective use of public resources in the absence of enabling environment.

The ICAC works closely with business associations such as Business Mauritius, Mauritius Chamber of Commerce and Industry and the Mauritius Institute of Directors, among others. In 2012, a Public Private Platform Against Corruption (PPPAC) was set to ensure collective actions against corruption. It groups representatives of the above-mentioned institutions, the public sector and other volunteers from private

businesses. The PPPAC duly identified several corruption prone areas and prioritized procurement and contract management as major risk areas. A subcommittee was set up to identify risks and corrective measures in these risk areas. Recommendations for the private sector were, for example, to: (i) Ensure employees' compliance to company's Code of conduct/ethics. (ii) Place anti-corruption messages on company website for the attention of external stakeholders(iii) Encourage whistle blowing of malpractices in the organization; and (iv) Develop and implement anti-corruption programmes to prevent corruption within the private sector and in dealings with public officials.

Substantive or material gaps

Sub-indicator 14(e)(a) Civil society organizations

- MAPS Assessment Team could not find any evidence of credible civil society organization providing support to strengthen integrity in procurement.

Sub-indicator 14(f) - Secure mechanisms for reporting prohibited practices or unethical behavior

Assessment criteria

- (a) There are secure, accessible and confidential channels for reporting cases of fraud, corruption or other prohibited practices or unethical behavior.
- (b) There are legal provisions to protect whistle-blowers, and these are considered effective.
- (c) There is a functioning system that serves to follow up on disclosures.

Main strengths The procedures to report an alleged act of corruption is already described in sub-indicator 14 (c), which is Notification and reporting of corruption offence: Individuals and public officials are required to report allegations of corruption to the ICAC, and there is a clear procedure in place for doing this as per Section 43 the PoCA 2002.

Summary of findings

All information pertaining to the cases are treated with strict confidentiality. As per Section 81 of the PoCA 2002, every member of the Board (*of ICAC*) and every officer shall take the oath of secrecy. Every Member of the Board and every officer shall also maintain confidentiality and secrecy of any matter, document, report and other information relating to the administration of the Act that becomes known to him or comes in his possession or under his control.

The PoCA 2002 makes provision of the 'protection of informers' and 'protection of witnesses' as per Sections 48 and 49 respectively. Guidelines have also been issued by the ICAC to public officers in this matter and these are available on the website.

Based on input received from the Competition Commission in the virtual mission in September 2021, the Competition Act 2007 (Sec. 51A) affords Whistle-blower protection for informers providing leads on suspected restrictive business practices including bid rigging cases. The identity and information provided by an informer having been granted S. 51A statutory protection are generally non-disclosable even in proceedings before Court. Similar statutory protection could be afforded in procurement laws together with full-proof anonymous reporting mechanism to instill confidence in officials.

CAPU is the specialized unit of the ICAC that receives and processes alleged complaints. All complaints registered are taken into consideration. The computerization of the Unit, coupled with the modernization of its processes, has led to an increased effectiveness in the discharge of its functions. Complaints which do not pertain to the mandate of the ICAC is set aside at the very outset. For the other cases, there will be the conduct of corruption and money laundering investigations at Preliminary Investigation and Further Investigation stages, depending on circumstances of the cases.

Inter-agency cooperation between the Commission – CPB – PPO by setting up of a tripartite committee regrouping officials of the three institutions, is delivering positive outcomes in terms of referrals of suspicious issues as well as in terms of policy changes favorable to stronger detection/enforcement against collusion in procurement. It is understood that PPO/CC are also working on two other projects involving –

- access to the e-PS data through the creation of a systemic interface (information portal) connecting CC IT system and PPO E-PS to enable automated retrieval of such data in the future, which would facilitate the conduct of bid screening for collusion detection;
- the possibility of integrating a collusion screening tool/software within the e-PS system to detect (based on economic filters) from e-PS procurement data the likelihood of bid rigging/collusion happening in any one procurement exercises. The PPO has in the context of tripartite committee sessions informed that PPO has applied for the World Bank’s assistance (through GovTech program) in this sense.

Sub-indicator 14(g) - Codes of conduct/codes of ethics and financial disclosure rules

Assessment criteria

(a) There is a code of conduct or ethics for government officials, with particular provisions for those involved in public financial management, including procurement. *

(b) The code defines accountability for decision making, and subjects decision makers to specific financial disclosure requirements.

(c) The code is of mandatory, and the consequences of any failure to comply are administrative or criminal.

(d) Regular training program are offered to ensure sustained awareness and implementation of measures.

(e) Conflict of interest statements, financial disclosure forms and information on beneficial ownership are systematically filed, accessible and utilized by decision makers to prevent corruption risks throughout the public procurement cycle.

*** Recommended quantitative indicator to substantiate assessment of sub-indicator 14(g) assessment criterion (a):**

- share of procurement entities that have a mandatory code of conduct or ethics, with particular provisions for those involved in public financial management, including procurement (in % of total number of pro-curing entities).

Source: Normative/regulatory function.

*** Recommended quantitative indicator to substantiate assessment of sub-indicator 14(g) assessment criterion (b):**

- officials involved in public procurement that have filed financial disclosure forms (in % of total required by law).

Source: Normative/regulatory function.

Main strengths There is a Code of Conduct on Procurement for Public Officials which was developed and updated by the ICAC in collaboration with the PPO in 2015. This revised Code of Conduct which emphasizes on ethical issues and complements the provisions of the law. The Code is available on the ICAC’s website.

Summary of findings

The Code of Conduct on Procurement for Public Officials addresses, among others, the following key elements pertaining to behavior, actions and practices of officials involved in public procurement: (i) Transparency in their decision-making processes; (ii) Accountability regarding their roles and responsibilities; (iii) Equity and fairness in their actions; (iv) Management of situations of conflict of interests; and (v) Use of confidential and proprietary information.

There has been no specific training with regard to the Code but there are regular training sessions which are carried out by the ICAC meant for public officials. Essential elements as contained in the Code are duly addressed during these sessions with emphasis laid on aspects linked to transparency, accountability, fairness and integrity, among others.

Substantive or material gaps

Sub-indicator 14(g)(b) Financial disclosure

- **Declaration of assets:** The provision Section 3 of the DoA Act 2018 applies to, a certain category of persons who have an obligation to submit the declaration of assets form to the ICAC. This provision is based on grades and may not apply as for example to those below grades who could be members of Bid Evaluation Committees, those preparing technical specifications and qualification requirements and officers involved in the management of contracts including certification of acceptance of goods/ works/services and payments.

Sub-indicator 14(g)(d) Training

- **Code of conduct:** There is no specific training on the Code of Conduct.

Pillar IV Indicator 14 Overview of Substantive or Material Gaps: with Risk Classification and Recommendations plus Suggestions for Improvement

Sub-indicator	Substantive or Material Gap	Risk	Recommendation
	Red Flag *		
14 (e) (a)	Assessment Team could not find any evidence of credible civil society organization providing support to strengthen integrity in procurement *	M	PPA to provide enabling provision (cross refer Indicator 11) Need for Freedom of Information (or Right to Information act)
14 (g) (b)	Provision Section 3 of the DoA Act 2018 on declaration of asset may not apply to officials involved in public procurement unless they belong to specified category based on grades/levels	M	Disclosure of Asset Act to apply for those involved in procurement, as for example, members of Bid Evaluation Committees, those preparing technical specifications

			and qualification requirement, bid document preparation, evaluation and award and contract implementation, inspection and certification of acceptance goods, works and services including consulting services, irrespective of level/grade
14(g) (d)	No specific training on Code of Conduct	L	Specific training to be given on Code of Conduct as part of existing regular training of public officials.

Suggestions for improvement	
Indicator 14	
	Based on the observation of the MAPS Assessment Team Public Bodies and Central Procurement Board do not exercise discretionary power (with due documentation) so that value-for-money is achieved. The situation is the same even in case of SOEs where rules are flexible based on the commercial nature of the activities. An enabling environment is required to reward officials/ public bodies who use discretion in the best public interest following ICAC Guidelines for “Exercise of Discretionary Power” rather than postponing or avoiding decision. Accountability and Decision- making Mechanism (ADM) to be instituted and implemented to reward officials/departments for timely decision in the best interest of the government and to penalize officials/departments who avoid decision and do not exercise due discretion
Sub-indicator	
14 (f) (b)	PoCA 2002 makes provision of the ‘protection of informers’ and ‘protection of witnesses’ as per Sections 48 and 49 respectively. The Competition Act 2007 (Sec. 51A) affords Whistle-blower protection for informers providing leads on suspected restrictive business practices including bid rigging cases. PPO/ICAC/Competition Commission to assess if the system of protection of informers and witness are working effectively and if not GOM to consider bringing new legislation on the lines of other countries as Whistle-blower Protection Act to provide similar statutory protection in procurement laws together with full-proof anonymous reporting mechanism to instill confidence in officials (please see feedback from ICAC on this topic at sub-indicator 14(e))
14(f) (c)	To expedite implementation of integrating a collusion screening tool/software within the e-PS system to detect (based on economic filters) from e-PS procurement data the likelihood of bid rigging/collusion happening in any one procurement exercises. The PPO has in the context of tripartite committee sessions informed that PPO has applied for the World Bank’s assistance (through GovTech program) in this sense.

4. Consolidated Recommendations and Key Actions

The consolidated recommendations are given at the end of each Indicators and covered in Executive Summary as Pillar-wise summary.

In conclusion, there is a need for balance among the four pillars (i) a strong **Pillar I** on Legal, Regulatory and policy framework and a strong **Pillar IV** on Accountability, Integrity and Transparency, with suitable modernization and enhancements needs to be supported by an (a) appropriate institutional and accountability and decision-making mechanisms on **Pillar II** to (b) deliver results on the ground (Procurement Operations- **Pillar III**) and with due attention to market practices and civil society engagement, with the following focus and key actions:

Key Actions:

- Enhance the performance of the Public Procurement System of Mauritius by modernising the PPA and PPR and supporting legal framework documents, in conjunction with full roll-out of e-PS. At the same time, consider and implement measures to simplify the framework and enhance clarity by improving the way in which the legal framework documents and the connections between them are presented. All to be implemented at a date to be decided in advance by GoM.
- Remove “barrier to entry” for foreign firms to encourage competition by immediate revocation of the Construction Industry Development Board Collaboration Regulations.
- Implement Sustainable Public Procurement Framework, as announced in the Budget Papers of 2021.
- Increase accountability of public bodies for the full procurement cycle including contract implementation and service delivery- Central Procurement Board to have an appropriate role in respect of “major contracts” as an enabler and as an agent of public bodies.
- Update role of CPB in respect of major contracts, with CPB and PPO as “enablers” and increased accountability of public bodies in delivery of public services, from the time need is identified until the need is satisfied.
- Professionalize and train procurement work-force of public bodies with increased accountability in delivery of public services.
- Introduce a “mechanism for monitoring contract performance” to contain delays in contract implementation in combination with e-PS
- Empower and encourage homegrown credible and independent CSOs to participate in monitoring procurement process (without involvement in evaluation and selection process) and contract implementation: e-Procurement System to be updated to use the Open Contracting Data Standard (OCDS) also through end-to-end usage of the e-Procurement System
- Create an enabling environment to encourage “exercise of discretionary powers” with Accountability and Decision-making Mechanism (ADM) to be instituted.

5. Suggested Priorities for Strategic Planning Process

Based on the recommendations of this assessment in general and the priority areas for improvement in particular, PPO could prepare a detailed action plan. It is expected that the findings and recommendations of the assessment shall inform the strategic planning process for future procurement reforms or system development by the GoM. However, setting the sequencing to implement the recommended improvement activities to address substantive gaps would be left to the discretion of the GoM. It is expected that the findings of this assessment would offer the opportunity for the GoM and participating development partners to explore possible ways and means to support the recommended actions plan.

The Assessment Team has summarized, in the table below, a suggested timeline and priority with strategies for implementation to be decided by the government. The strategy needs to be realistic, aligned with other reform initiatives, ensuring a balance of perspectives and including a good mix of ‘quick wins’, as well as medium- and long-term initiatives. Accordingly, in the following table, (a) timeline is indicated as Short Term (ST); Medium Term (MT); and Long Term (LT); or through continuous improvements; (b) priorities are categorized as 1, 2, or 3; and (c) responsibility is assigned.

No.	Key Recommendations	Timeline	Priority	Responsibility
<i>Legislative, Regulatory, and Policy Framework</i>				
1	Critical and comprehensive Review to modernize PPA aligned with e-PS including set of regulations, guidance manual and SBDs	LT	1	PPO/MOFEPD
2	Improve presentation/simplify legal framework to enhance compliance, user-friendliness, transparency and clarity of the overall legal framework to be improved	ST	1	PPO/MOFEPD
3	Remove “Barrier to Entry” related to participation of foreign firms- need to immediately revoke the CIDB Collaboration Regulations	ST	1	PPO/MOFEPD
4	Prepare a user’s guide for challenge and review	MT	2	PPO/MOFEPD
5	Implement Sustainable Public Procurement (SPP)	MT	2	PPO/MOFEPD
<i>Institutional Framework and Management Capacity</i>				
6	CPB to have an appropriate role in respect of “major contracts” with increased accountability of public bodies	MT	1	MOFEPD
7	Institute a permanent and relevant training plan including integrity training programs based on needs assessment and train key actors in procurement, in particular the private sector and CSOs.	MT	2	PPO
8	GoM to establish a regulatory body of the purchasing and supply management profession to conduct professional competence examinations & issue practicing certificates to procurement professionals confer memberships etc	MT	1	MOFEPD

No.	Key Recommendations	Timeline	Priority	Responsibility
Public Procurement Operations and Market Practices				
9	Strengthen needs analysis and market research to guide a proactive identification of optimal procurement strategies and choosing an appropriate procurement method based on the market situation.	MT	1	Public Bodies
10	Strengthen contracts management – Institute a Mechanism for Monitoring Contract Performance in combination with e-PS	MT	1	PPO/Public Bodies
11	Enhance outreach with the private sector to understand their concerns and take corrective measures to improve competition.	MT	2	PPO and public bodies
12	Carry out sector market analysis based on the government’s priority spending areas with a view to strengthen competition, integrity, sustainability, and innovation in public procurement.	MT	2	PPO and line ministry of relevant sector
Accountability, Integrity, and Transparency of Public Procurement System				
13	Enhance consultations with CSOs and build their capacity, integrate comprehensive BI tools with visual representation of data and infographics: e-Procurement System to be updated to use the Open Contracting Data Standard (OCDS) also through end-to-end usage of the e-Procurement System and institutionalize procurement data analytics	LT	2	PPO, ICAC
14	Encourage homegrown credible and independent CSOs to play a role in social audit and control on procurement process and contracts management with suitable financial incentives provided to such CSOs.	MT	2	MOFEPD
15	Enhance collaboration between the NAO and the PPO on procurement audit- The procurement audit (both on compliance and performance) being carried out to be coordinated and mutually reinforcing, with due regard to independence of NAO	MT	2	NAO/PPO
16	Modernize functioning of IRP	MT	2	IRP/MOFEPD
17	Include the use of modern technology in anti-corruption strategy to detect cases of fraud and corruption through enhancements in the e-PS portal- to expedite implementation of integrating a collusion screening tool/software within the e-PS system	LT	2	PPO/CC/ ICAC

As next practical step, change the role of MAPS Steering Committee (MASC) to a ‘Public Procurement Reform Group’ to be hosted by the PPO as secretariat to implement the reform agenda.

6. Information regarding Validation

Chapter 1 of the Report provides a chronology on all consultations and validation till Nov 15, 2021, when a stakeholder validation workshop was organized virtually. Before the stakeholder validation workshop, several consultations were held with PPO and the Assessment Steering Committee, including in virtual mission meetings. In this virtual mission and implementation -cum -validation mission, the Assessment Team presented the findings to key stakeholders and their feedback obtained and incorporated into the draft assessment report and sent to PPO/GoM on Dec 20, 2021 followed by Draft Assessment Report including Executive Summary, Consolidated Recommendation and Action Plan on January 07, 2022.

The validation workshop has broadly validated the assessment findings and recommended reform actions to address remaining challenges for the improvement of the quality and performance of the country's public procurement system. The revised report has also benefited from feedback and guidance from a World Bank internal quality assurance review. All the details on consultations are covered in **Annex in Volume III** of the Assessment Report. Following table provides the summary:

#	Description	Planned/ Actual date
1	Implementation-cum- Validation Mission (in person)	Nov 8-18, 2021
2	Stakeholder Validation Workshop (in person)	Nov 15, 2021
3	Draft Assessment Report sent to PPO- Volume I	Dec 20, 2021
4	Draft Assessment Report including Executive Summary, Consolidated Recommendation and Action Plan- Volume I	January 07, 2022
5	Draft Assessment Report sent for peer-review to the African Development Bank	7 January 2022
6	Comments on Draft Report by peer reviewers from the African Development Bank	13/23 January 2022
7	Initial comments from PPO/GOM	January 20, 2022
8	Revised draft Assessment Report (All Volumes) – sent for peer-review to the World Bank and also to seek comments from PPO/GoM	March 22, 2022
9	Validation from PPO/GOM of the revised draft report	April 05, 2022
10	Comments on Draft Report by peer-reviewers from the World Bank	April 05/06, 2022
11	Meeting with PPO on Final Draft Report	April 12, 2022
12	Final Revised Draft MAPS Report	April 27, 2022
13	Review by Assessment's Technical Advisory Group(ATAG)	In progress
14	Certification by MAPS Secretariat	
15	Dissemination/ Publication of Final MAPS Report	